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HISTORY OF THE MAINE BOARD

of

STATE ASSESSORS

by

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INTRODUCTION

The author wishes to state that no other person has written on this subject in part or in the whole except for the work done by himself as a candidate for the Master's degree at the University of Maine in 1927. His thesis consisting of about thirty pages on this subject was lost but all of the outstanding features have been woven into this larger work.

The method of approach is historical. The sources of information have been the board of state assessors' reports and records at the state house, Augusta, to which the author has had constant access. The Maine State Library and the Widener Memorial Library at Harvard University have been valuable sources of reference.

INTRODUCTION

The author wishes to state that no other person has written on this subject in detail or in the English language. The book is intended as a contribution to the knowledge of the history of the United States and is written for the general reader. It is not a history of the United States, but a history of the United States as it is today. It is a history of the United States as it is today, and not as it was in the past. It is a history of the United States as it is today, and not as it was in the past. It is a history of the United States as it is today, and not as it was in the past.

The author of this book is a native-born American, and his knowledge of the United States is based on his own experience and observation. He has spent many years in the United States, and he has seen the country from the inside. He has seen the people, the government, and the institutions of the United States, and he has seen them in action. He has seen the United States as it is today, and he has seen it as it was in the past. He has seen the United States as it is today, and he has seen it as it was in the past. He has seen the United States as it is today, and he has seen it as it was in the past.

CHAPTER 1

THE GENERAL PROPERTY TAX

(a) Definitions

"The general property tax may be defined as a tax in which the base is the entire amount of the property, real and personal, owned by the taxpayer."⁽¹⁾

The general property tax means, as the term itself implies, a tax on property in general, or on all property considered as a homogeneous whole. The concept is really a twofold one, for the system requires that the rate of tax which is to be levied on this general mass of property shall be the same throughout any given taxing district and upon all amounts of property. The only exceptions or exemptions are those which may be specifically sanctioned by constitutional authorization or by statutory enactment under a constitutional provision. This requirement of a

(1) Plehn, C.C., 'Introduction to Public Finance', 4th ed., 1924, p.163.

uniform and proportional rate to be imposed on all of the property assessed in any taxing district has caused the general property tax to be referred to often as the "uniform rule" of taxation. Some state constitutions definitely provide that all property except that which is specifically exempted shall be taxed "by a uniform rule" or "at a uniform rate". (1)

In America the general property tax is imposed on property whether real or personal, as distinguished from poll taxes, and taxes on successions, transfers, and occupations, and from license taxes, while in England the property tax is understood to be an income tax payable in respect to landed property. (2)

(1) Lutz, H.L., Public Finance, 2nd. ed. 1929, p. 342.

(2) Garrett v. St. Louis, 25 Mo.510, 69 Am. Dec.475; In re Swift's Estate, 137 N.Y. 77, 32N.E.1096, 18 L.R.A. 709; Rohr v. Gray 80 Md. 274, 30 Atl. 632.

under the provisions of the law in force at the time of the assessment in the year 1911. It is stated that the general principle of the law is that the value of the property should be assessed on the basis of the value of the property at the time of the assessment. It is further stated that the value of the property should be assessed on the basis of the value of the property at the time of the assessment.

In the case of the property tax in the year 1911, the value of the property was assessed on the basis of the value of the property at the time of the assessment. It is further stated that the value of the property should be assessed on the basis of the value of the property at the time of the assessment.

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(b) Development of Taxation

1. Voluntary and Compulsory Payments

Our present day political life emerged only after centuries of hard experiences which strengthened the social instincts and contributed in the beginning toward the formation of a primitive society. Leadership in its primitive organization grew out of physical, ethical, or religious causes. The leader of the tribe or social group was a person of certain peculiar characteristics: perhaps he was the oldest, the wisest, or the bravest. He was to his people the priest, judge, and warrior. He maintained himself from the booty of war. There existed no financial needs such as are in vogue to-day because the only consideration was that of defense, and each and every one contributed to his own defense.

Society grew and the tribe and clan evolved into the community with the necessary result that the public needs increased as well. A system of

administration was begun and there was a demand for roads, bridges, and fortifications. The leader was now a prince and king surrounded by a household which he must support; he must also keep order in his domain. Relatively speaking, the followers of the prince or king were all equal. They supported him by voluntary gifts of either labor or property. All served in the military organization because each one felt the necessity of upholding the political and military organization by his own personal efforts. The king found that his personal needs were on the increase and in order to meet them he developed a system of subsidies from his allied states and a system of tributes from his conquered communities. In general he disposed of these subsidies and tributes in three ways: (1) part to his followers, (2) part to increase his own personal resources, and (3) part to maintain internal peace and external defense. Originally property was com-

administration was begun and there was a demand
for roads, bridges, and fortifications. The land-
ed was now a prince and king surrounded by a
household which he must support; he must also
keep order in his domain. Relatively speaking,
the followers of the prince or king were all
well. They supported him by voluntary gifts of
either labor or property. All worked in the soil
and organized themselves into the king's army.
The society of maintaining the political and military
organization was his own personal service. The
king found that his personal service was not
enough and in order to meet some he developed
a system of tribute from his allied states
and a system of tribute from his conquered con-
tributors. In general he divided his lands into
two and divided his army into two: (1) part to his
followers, (2) part to tribute and to maintain
the land, and (3) part to maintain tribute, peace
and external defense. Originally property was con-

mon to all. Later there was evolved the differentiation between private and public property. The king increased his personal power and prestige by increasing his revenues and domains through the acquisition of lucrative prerogatives of various kinds. The theory that the "king's peace" must be kept resulted in the coming in of a system of fines and penalties not only for crimes but for torts. The theory of the latter was that one could not harm the individual without disturbing the king's peace. With the coming in of commerce there arose the need of a system of weights and measures. Money was needed in order to facilitate exchange and thus the royal right of coinage began. The rights of escheat and of confiscation followed as the power of the king became stronger. Payments being no longer voluntary a moral obligation of payment arose and out of this evolved legal obligations. Out of this social custom and usage later developed primitive law. Voluntary offerings now became compulsory contributions.

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relation between private and public property.
The King increased his personal power and thus
the by increasing his revenues and taxation through
the monopolization of lucrative prerogatives of ven-
ding rights. The theory that the "king's peace"
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of fines and penalties not only for crimes but for
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king's peace. With the coming in of a system of
fines the need of a system of justice and law
money was needed in order to facilitate exchange
and thus the royal right of coinage began. The
right of taxation and of feudal service followed
in the form of the king's domain. The
king being no longer voluntary a rural village
lord of peasant men and one of this evolved
feudal relationships. Out of this came the
and made later developed feudalism. Feudalism
affording the system, nobility, vassals.

On the whole everything was yet very simple as compared with present day standards. The compulsory contributions in the main became largely personal in their nature. For example, the liability for military service in the early medieval trinoda necessitas⁽¹⁾ imposed a three-fold necessity or contributory burden, from which no lands were exempted, viz., pontis reparatio (the repair of bridges), arcis constructio (the building of castles), et expeditio contra hostem (military service against an enemy).⁽²⁾ Yet in general we may say that these compulsory contributions were spasmodic and not general.

From this stage of spasmodic compulsory contributions as civilization gradually advanced, as private property developed, and as primitive equality disappeared, the community entered into a field of indirect taxation. Direct taxation at

(1) Black's Law Dictionary, p. 1174.

(2) 1 Blackstone's Comm. 263, 357.

this time was not to be considered seriously. Public opinion was as yet unwilling to admit of its necessity. The aversion to a direct form of taxation applies to both property and person. The people considered this form of taxation as a badge of disgrace, a nota captivatis, as the Romans first called it, because they were freemen and up to this time only the vanquished had had to pay such an impost. In order to get around this apparent disgrace as seen by the people in direct taxation, the king argued that the charges were simply returns for governmental service and that as king he granted protection and privileges to the individual. In return he requested only a small payment. This was the beginning of fees to which the people became reconciled and were willing to pay upon the theory that they were only governmental charges. As the king became more powerful the

disguise was removed and the notions of fees⁽¹⁾
or tolls changed to taxes on exchange and trans-
portation.

(1) "A fee is a charge made for a special ser-
vice rendered to the individual by some
governmental agency" Lutz, H. L., Public
Finance, 2nd ed., 1929, p. 232.

2. Direct Taxation

With the growth of public morality we find people becoming more willing to pay direct taxes.⁽¹⁾ Of course the fact that a person paid indirect taxes without being really conscious of the fact, in reality retarded the introduction of direct taxes. As Seligman puts it, the introduction of direct taxation begins a new era in the history of finance. One's readiness to share in the public burden presupposes a far higher social ethics and a far more complex society than was possible in the simpler stages when everyone was willing to take part in the defense of the village or even repair the highways. We have now become specialists. It requires a much greater sense of civic duty to

(1) Springer v. United States, 102 U.S. 586; Pollock v. Farmers Loan and Trust Co., 157 U.S. 459, 158 U.S. 601; Seligman, E.R.A., The Income Tax pp. 535-555.

submit cheerfully to a direct property tax than was necessary in primitive times for the putting forth of mere personal effort. Yet even now the full import of this obligation is only inadequately grasped. Until within a few years it was deemed necessary to base the theoretical justification of taxation on fanciful doctrine of contract and protection. And even now those who cheerfully seek to contribute their share to the public burden form the exception, not the rule. But even the imperfect recognition of this duty implies a highly developed consciousness. The method of taxing every one according to his property is the first rough attempt of a property-owning community (as over against a primitive community) to assess each member of the society according to his relative ability. The coming in of the direct property tax is a tremendous step forward in the evolution of social ethics. (1)

(1) Seligman, E.R.A., 'Essays in Taxation', 8th ed., 1919, p.4-5.

There are at least seven different stages in the growth of the direct tax: (1) in which the tax was looked upon as a gift from the individual to the government, (2) in which the government humbly implored or prayed to the people for support, (3) in which the people were looked upon as coming to the assistance of the state, (4) in which we get the notion that the individual was making a sacrifice in behalf of the state and surrendered the tax for the public good, (5) in which arose the theory of obligation in the taxpayer, (6) in which we faced the theory of compulsion on the part of the state, and (7) in which we came to the idea of a rate or assessment, fixed or estimated by the government without reference to the wishes of the taxpayer. (1)

(1) Seligman, E.R.A., Essays in Taxation, 8th ed., 1919, p.4-5.

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(c) General Property Tax in Antiquity

In antiquity direct taxation was considered an extraordinary source of revenue. The Athenian direct tax as used in the time of Solon (596 B.C.) was nominally a classified property tax but in reality a land tax. Some authorities hold that it was a tax on produce and in all likelihood on gross produce which was paid in kind until about 428 B.C.⁽¹⁾

Seligman⁽²⁾ tells us that under Nausinicus (378 B.C.) the basis of taxation was land, houses, slaves, cattle, furniture, and money. Rodbertus⁽³⁾ has maintained that the tax had by that time become a progressive income tax. Anyway there is lack of proof that the tax on intangible personal property was successful.

- (1) Seligman, E.R.A., "Progressive Taxation", 2nd ed., 1908, pp. 11-12.
- (2) Seligman, E.R.A., "Essays in Taxation", 8th ed., 1919, p.34.
- (3) Ibid., Note 3, p. 34.

The direct tax (tributum civium) in Rome was often treated as a forced loan to be repaid out of the spoils of conquest, and this tax was levied only to meet the extraordinary expenses for which the proceeds from the domains (vectigalia) were not enough. We are all familiar with the fact that Rome at first was an agricultural territory. At this time certain classes of things such as land, houses, slaves, horses, and cattle, called res mancipi were so classed that they could not be alienated or transferred except by means of a certain formal ceremony of conveyance called mancipatio. The Roman taxes were in the main taxes on land with little productive capital affixed thereto. Personal property was of minor importance as was generally the case with an agricultural people. The Romans had the general property tax since as in Greece there was only one type of property which was held collectively by the landed proprietors of the slaves. Attempts were made in Roman history to

The direct line (transmission circuit) in power
etc. often involved as a factor both in the
rate of the quality of treatment, and this has
involved with it most the responsibility of
the whole of the system (see the section on
cables) and not merely the one all together
with the fact that the first was an
total failure. At this time certain elements of
the system such as land, power, cables, and
cables, called for special care as discussed that
the whole was in a state of emergency and
it seems of a certain level of emergency of
some called emergency. The human factor was in
the main factor of land and it is probable
that the whole system, human factor, was
of some importance as the human factor was
also an important factor. The human factor was
human factor and it was in the human factor
the only one that was human factor and it was
notably in the human factor of the
system. Human factor was in human factor as

tax personal property under the general property tax, but it was finally given up as it became more and more difficult to reach the personal property in order to impose the tax.

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(d) History of the Property Tax in Early Medieval
Europe

Modern taxation had its birthplace in the medieval town. During this period the general property tax was used throughout Europe with moderate success. The tax was levied in the main at this time upon all tangible physical property not easy to hide. In all countries except France, where many exceptions were permitted, the tax was levied according to one's individual ability. The main conclusion here would be that at this time the general property tax worked so well because, relatively speaking, there were very slight differences in the property of the period.

(1) Leroy-Baulieu, *Soluzioni dei Problemi*, 527 ed., Part 3, p. 438; "Municipal taxes in the middle modern, or a review of the treatment of the problem."

(d) History of the Property Tax in Early Medieval Europe

Modern taxation has its birthplace in the medieval town. During this period the general property tax was used throughout Europe with moderate success. The tax was levied in the form of a rate on all land and buildings. At this time most all land was owned by the nobles. In all countries except France, where some exceptions were permitted, the tax was levied according to the value of the land. The main objection was that the tax was levied on the general property tax which was levied on all property, relatively speaking, there were very slight differences in the property of the nobles.

(e) History of the Property Tax in Later Medieval
and Modern Europe

In Europe during this period a change set in. In the previous agricultural period we saw that the general property tax was not unsuited, but in this period commercial and industrial revolutions took place. Personal property grew in amount and the property tax which in the previous period had been a tax on all property soon became just a tax on real property. The unfairness, inequality, and injustice became so evident that the property tax was finally given a subordinate place in the tax system and later abolished.

The views of Paul Leroy-Beaulieu are characteristic of the nineteenth century European view that "a cruder instrumentality of taxation has rarely been devised." (1)

(1) Leroy-Beaulieu, *Science des Finances*, 5th ed., Part 3, p. 498; "Rarement, dans la fiscalite moderne, on a invente d'instrument plus grossier."

(2) History of the Property Tax in Later Medieval
and Modern Europe

In Europe during this period a change took place in the previous agricultural period of land tax. The general property tax was not universal, but in this period agricultural and industrial revolution took place. Personal property tax in ancient and modern periods. The change in the property tax had been a tax on all property, even because land a tax on real property. The inheritance, immovability, and property tax. The inheritance, immovability, and property tax. The inheritance, immovability, and property tax.

The view of the property tax in the medieval period of the nineteenth century. The property tax in the medieval period of the nineteenth century. The property tax in the medieval period of the nineteenth century.

(1) Land Taxation, 1800-1850, 1850-1900, 1900-1950, 1950-1980, 1980-1990, 1990-2000, 2000-2010, 2010-2020, 2020-2030, 2030-2040, 2040-2050, 2050-2060, 2060-2070, 2070-2080, 2080-2090, 2090-2100, 2100-2110, 2110-2120, 2120-2130, 2130-2140, 2140-2150, 2150-2160, 2160-2170, 2170-2180, 2180-2190, 2190-2200, 2200-2210, 2210-2220, 2220-2230, 2230-2240, 2240-2250, 2250-2260, 2260-2270, 2270-2280, 2280-2290, 2290-2300, 2300-2310, 2310-2320, 2320-2330, 2330-2340, 2340-2350, 2350-2360, 2360-2370, 2370-2380, 2380-2390, 2390-2400, 2400-2410, 2410-2420, 2420-2430, 2430-2440, 2440-2450, 2450-2460, 2460-2470, 2470-2480, 2480-2490, 2490-2500, 2500-2510, 2510-2520, 2520-2530, 2530-2540, 2540-2550, 2550-2560, 2560-2570, 2570-2580, 2580-2590, 2590-2600, 2600-2610, 2610-2620, 2620-2630, 2630-2640, 2640-2650, 2650-2660, 2660-2670, 2670-2680, 2680-2690, 2690-2700, 2700-2710, 2710-2720, 2720-2730, 2730-2740, 2740-2750, 2750-2760, 2760-2770, 2770-2780, 2780-2790, 2790-2800, 2800-2810, 2810-2820, 2820-2830, 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To-day Switzerland is the only country in Europe in which direct taxes upon property hold the same important position as they do in the United States. Many of Switzerland's institutions and forms of government are similar to ours in America and consequently the author feels justified in here using the frequently quoted conclusions of his former teacher, ⁽¹⁾ on the general property tax in Switzerland:

" Concerning the taxation of property by the Swiss cantons, I submit, somewhat tentatively, the following conclusions. General conditions in Switzerland are more favorable than in the United States to the successful operation of direct taxation. There is less making of law and very much more enforcement; consequently respect for law is undoubtedly greater than in our own country and the enforcement of tax laws far less difficult. Then the business of cantons and communes alike is conducted with reasonable efficiency, great economy and absolute honesty; so that taxpayers know that their money will be well expended and therefore contribute more willingly. State and local taxation, besides being reduced in amount by revenues from other sources, is more diversified than in the United States; and the

(1) Bullock, Charles J., Professor of Economics, Harvard University.

pressure of the property tax is relatively less severe. In many respects the tax laws of the cantons are open to serious criticism. Some of them are antiquated statutes which, under popular law-making, it seems impossible to change. In America such laws would break down from mere weight of years without the slightest assistance from taxpayers or courts. Yet in Switzerland with lower tax rates, efficient administration and more favorable general conditions, they frequently work better than the most up-to-date revenue code ever adopted by a newly organized American state. In taxing real property the average Swiss canton probably avoids such gross inequalities as frequently occur in the United States, but a few of our commonwealths and not a few cities manage quite as well as any of the Swiss cantons or communes. And finally, Swiss experience shows that with good administration and a moderate rate of taxation, personal property can be taxed with reasonable success. It also demonstrates that the most Draconian laws and rigorous administration are powerless to reach the great mass of personalty when the tax rate exceeds the bounds of reason and moderation. In Switzerland this fact finds general recognition; if American states would take it to heart they could speedily solve the most difficult problem in the whole realm of taxation". (1)

- (1) Bullock, C.J., "Selected Readings in Public Finance", 3rd ed., 1924, pp. 378-9. Same material is in "State and Local Taxation", 4th International Conference. International Tax Association, Milwaukee, Wis., 1910, p. 84.

(f) General Property Tax in the United States

The backbone of the financial resources of the American states for many years was the general property tax before defined. In the main this tax has never worked satisfactorily and its weaknesses have led to the creation of numerous tax commissions⁽¹⁾ to investigate the problem of state and local taxation. The reports of many of these commissions contain valuable information concerning the tax in our country. A few quotations from New York state will suffice to illustrate. Similar illustrations from Maine are quoted later in this thesis.

In New York the state tax is apportioned among the counties on the basis of their respective valuations of real estate and the same rule prevails among the towns of the different count-

(1) Seligman, E.R.A., "Essays in Taxation", 8th ed., 1919, Bibliography of Reports of Special Commissions on Taxation, pp. 676-683.

ies. Hence arises the double competition between the assessors of counties in the aggregate and of the towns in each county for the lowest possible valuation. Having completed his official labors, each assessor in the state subscribes an oath, of which the following is the material portion:

"We do severally depose and swear that we have set down in the foregoing assessment-roll all the real estate in _____, according to our best information,...and that we have estimated the value of said real estate at the sums which a majority of the assessors have decided to be the full and true value thereof and at which they would appraise the same in payment of a just debt due from a solvent debtor".⁽¹⁾

And the law further provides "that every assessor who shall willfully swear false in taking and subscribing said oath, shall be guilty of and liable to the penalties of willful and corrupt perjury".

Let us now see what are the acknowledged facts in respect to the valuation of real property in New York, and some of the other states, where a

(1) New York Tax Commission Report, 1871, p. 6.

substantially like oath is made imperative.

In some instances in New York the valuation of real estate for taxation is reported as low as 20% of its real value. In a majority of cases in the country the rate varies from 25 to 35% and rises in the cities to 50 and possibly 60% as a maximum. In short, there cannot be found a single instance in the whole state, unless possibly in the case of certain unoccupied lands, the property of non-residents, where the law as respects the valuation of real property is fully complied with, and where the oaths of the assessors are not wholly inconsistent with the exact truth. (1)

Further evidence is given by official tax reports from the Empire state.

"The defects of our system are too glaring and operate too oppressively to be longer tolerated." (2)

"The burdens are so heavy and the inequali-

(1) New York Tax Commissioners Report, 1871.

(2) New York State "Comptroller's Report," 1859.

ties so gross as almost to paralyze and dishearten the people".(1)

"The absolute inefficiency of the old rickety statutes passed in a bygone generation (is patent to all)".(2)

"The hope of obtaining satisfactory results from the present broken, shattered, leaky laws is vain".(3)

"The system is a farce, sham, humbug".(4)

"The present result is a travesty upon our taxing system, which aims to be equal and just".(5)

"(The general property tax is) a reproach to the state, an outrage upon the people, a disgrace to the civilization of the nineteenth century, and worthy only of an age of mental and moral darkness and degradation, when the "only equal rights were those of the equal robber".(6)

(1) New York State 'Assessors' Report', 1873, p.3.

(2) Ibid., 1877, p.5.

(3) New York State Report of Commissioners of Taxes and Assessments, 1876, p.52.

(4) New York State Assessor's Report, 1879, p.34.

(5) New York State Comptroller's Report", 1889, p.34.

(6) New York State 'Assessors' Report', 1879, p.7.

There is a certain amount of evidence to suggest that the

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(g) Theoretical Defects

The general property tax is defective in that (1) it presupposes that there is an ascertainable amount of general property that is a definite surplus of assets over liabilities. This, Seligman reasons, is inadmissible.⁽¹⁾ And this general property tax is also defective in that (2) it is not a just tax under our present social order because property is no longer a criterion of faculty or tax paying ability.

(1) Seligman, E.R.A., 'Essays on Taxation', 8th ed., 1919, pp.61-62.

(h) Practical Defects

The general property tax is defective because: (1) it lacks a uniformity of assessment, (2) it fails to reach large masses of personalty and therefore lacks universality, (3) it leads to deception and evasion and therefore is an incentive to dishonesty because of the attempts made to apply the tax to personal property, (4) the tax is regressive in that under such a tax system the rate increases as the property or income on it decreases, (5) it permits double taxation which Seligman considers as one of its greatest weaknesses, and (6) Lutz feels that our modern conditions make for serious administrative defects in the general property tax. (1)

(1) Lutz, H.L., Public Finance, 2nd ed., 1929, p.355.

CHAPTER II

Development of State Tax Commissions (1)

(a) Evolution of

Central Administration

In the preceding chapter there has been discussed the general property tax as applied in the United States and various European countries.

In the beginning, as has been previously pointed out, the administrative application of the general property tax was decentralized in character. In the formative years centralization was little thought of in the making of assessments, and furthermore, the need of such centralization was of little practical value because at that time personal property in its various forms existed only in small quantities and could be easily reached by the tax officials. Times changed, personal property increased in value and quantity but seemed to become a rather unknown quantity with the tax officials in the various local communities. These boards of review and equalization began to spring up in the towns, cities and counties. These

local boards were created simply to stop evasion and undervaluation. From this was evolved the establishment of state boards of equalization. Massachusetts in 1694 seems to have created the earliest board of equalization in the form of a committee of the General Court. This movement was followed by thirty-nine other states, Maine in 1820, and lastly Louisiana in 1906.⁽¹⁾

The members of these state boards of equalization have in the main been selected by one of four methods, viz.: (1) state officials acting ex officio; (2) popular election; (3) appointment by the governor with confirmation by the state senate or executive council; and (4) the legislative committee. The third method usually gave the best results.

(1) Delaware, Maryland, Virginia, Georgia, Florida, Alabama, Mississippi, Texas, and Arkansas have no board of equalization.

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election and investigation. From this was
evolved the establishment of state boards of
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(1) Delaware, Maryland, Virginia, Georgia,
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Arkansas have no board of election.

Among the causes of the inefficiency of this board we may well point out the fact that where politics have entered into the selection of its membership, the board in general has suffered. Lack of power is a second weakness, while in some states irregular or infrequent equalizations have been a third defect. Changes in the forms of wealth have ^{made} ~~been~~ the general property tax a less effective method of obtaining revenue, and is a fourth reason for the failure of the boards of equalization. On the whole, the seriousness of their task was little appreciated, and the previous existing local undervaluation continued to exist unhampered.

Among the causes of the insolvency of
this party we may well point out the fact
that where politics have entered into the re-
solution of the community, the party in general
has suffered. Lack of power is a serious weak-
ness, while in some states it is a disaster.
Frequent agitations have been a serious factor
change in the form of society have been the
general property has a less effective result of
obtaining revenue, and is a serious reason for
the failure of the state of administration. In
the whole, the seriousness of their task was
often exaggerated, and the previous existence
local administration continued to exist un-
changed.

Following the administrative reform through the establishment of these boards of equalization is the coming in of state control over corporation assessments, especially those of a public nature.⁽¹⁾ A tremendous weakness is found in the proviso that these state boards of corporate assessment in general applied only to public corporations, especially when one realizes that in many states the private corporations exceed in importance and size the public corporations. This was an added attempt to curb local

(1)

McCrea, R.C., Taxation of Transportation Companies in the United States, Report, U.S. Industrial Commission, Vol. 9, pp.1005-1091.

Following the administrative reform through
the establishment of these boards of administration
in the country in 1924, control over foreign
and domestic trade, especially those of a public
nature, (1) A transnational agreement is found in
the provision that these state boards of administration
agreement in general applied only to public
corporations, especially when the activities that
in any case the private corporations showed
in connection with the public corporations.
This was an added attempt to curb local

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Report, U.S. Bureau of Transportation
to the United States, 1924,
U.S. Industrial Commission, Vol. 2, 1924-1925.

inequality in assessments.

From these two reforms we go to the third and final one in the establishment of the State Tax Commission⁽¹⁾ which in the main has assumed all the duties and responsibilities of the two earlier boards of equalization and corporation assessment. In the main the distinctive function of this later body, the State Tax Commission, has been the more or less effective supervision of local tax officials and the general administration of the particular state tax system.

Although to-day we have two schools of thought as to centralized administration of taxes, viz., (1) those for greater state control, and (2) those favoring "home rule", the tendency seems to be in favor of an increasingly stronger centralization of the administration of taxation.

(1) Indiana established the first of the modern permanent state tax commissions, 1891.

(b) Boards of Equalization

The evolution of centralized administration is well exemplified by the course of events in Ohio where in 1825 we get the formation of a state board of equalization. This board was formed to make a periodic revaluation of the real estate of Ohio. The law also provided for the fixing of the valuation of the real and personal property by county assessors who were to be appointed by the Court of Common Pleas. Between 1835 and 1860 five revaluations were made upon order of the legislature. (1) From 1860^{to} 1910 the revaluations were made decennially, while after 1910 the revaluations were made every four years. Up to 1900 there existed besides these state agencies for revaluation special county and city boards of review. Lutz feels that as a result of these boards in Ohio very little was done in

(1) 1835, 1841, 1846, 1853 and 1860.

furthering better administration of the tax system. In general their influence was regressive. There were four outstanding reasons for their failure in Ohio and these reasons are in the main the same in all states during this period. (1) The assessment periods were too long; (2) the membership of the boards was too large; and (3) the method of selection of members was largely political; and (4) the powers of the boards were very limited in scope.

In 1893 a special commission recommended (1) a complete reorganization of the administrative system, (2) a change from the decennial equalization, and (3) the establishment of a State Tax Commission with supervisory powers.⁽¹⁾ In commenting on the inequality and injustice of the tax system it pointed out that in Ohio assessments of real estate were made unjustly and

(1) Report of the Tax Commission of Ohio, 1893, pp.46-47, 71-77.

that when the Commission of the European Communities was established in 1957, it was intended that the Commission should be a body of representatives of the member states, and that it should be responsible to the Council of Ministers. The Commission was to be composed of representatives of the member states, and it was to be responsible to the Council of Ministers. The Commission was to be composed of representatives of the member states, and it was to be responsible to the Council of Ministers. The Commission was to be composed of representatives of the member states, and it was to be responsible to the Council of Ministers.

In 1957, a special committee was established to study the Commission's work. The committee was composed of representatives of the member states, and it was to be responsible to the Council of Ministers. The committee was to be composed of representatives of the member states, and it was to be responsible to the Council of Ministers. The committee was to be composed of representatives of the member states, and it was to be responsible to the Council of Ministers.

(1) Report of the Commission of the European Communities, 1957.

in an unequal and dishonest manner and that the situation was further complicated by the utter lack of supervisory powers. In 1908 another commission reported that the decennial appraisal and equalization were very unjust. In 1910 we have the whole process of equalization transferred to the new State Tax Commission.

An adequate system of corporation assessment did not occur in Ohio until as late as 1910, although the need for a reform dated back as far as our Civil War.

In 1862 we begin with county assessments of railroads and in 1865 the state auditor, treasurer, and attorney-general were constituted⁽¹⁾ as the state board of equalization for railroads. This was extended to telegraphs two years later⁽²⁾

(1) 62 Ohio Laws, 110.

(2) 64 " " 111.

and to banks in 1876.⁽¹⁾ The state board did very little except to follow the local returns of valuations and participate in junketing parties at the expense of the various railroads, but nevertheless much to the advantage of these railroads. The 1893 commission before mentioned pointed out that the railroads were in fact taxed less than other property.

Following the introduction of the direct state tax in New York in 1846 after a lapse of nearly two decades we get as a necessary consequence the establishment of the state board of equalization in 1859.⁽²⁾ The general situation prior to this date in New York is at least partially described by the following report of a legislative committee:

"But the aggregate or gross value of the county is returned to the comptroller and made the basis of the levy for whatever taxes the

(1) 73 Ohio Laws, 251.

(2) Laws of New York, 1859, ch.312.

exigencies of the state may require.

The lower the value of the valuation of the county, the less will be the amount which it will be compelled to pay into the state treasury because there being no process whereby the whole property can be equalized over the state as it is in the board of supervisors, the levy must be governed by the assessors' valuation; thus affording a premium to the assessors for an undervaluation of the property in their respective towns.

When the state taxes were merely nominal, these inequalities in the amounts paid by the several counties were not so burdensome as to be severely realized.....And as there is no prospect that for years to come the state taxes can be materially lessened, it is due to the taxpayers of the state that the present defective system of equalization should be abandoned."⁽¹⁾

The New York state board of equalization differed from similar boards in other states at this time (1859) in that it provided for seven ex officio members and a group of advisers who were to become experts in taxation through a continuous study of its problems.⁽²⁾ As in the case of most boards throughout the Union the first appointments to the board were of a high

(1) New York State Assembly Document 47, (1859)

(2) Principle followed later in Indiana and Oregon in setting up their tax commissions.

type. The principal method of securing data was through the examination and classification of the land into three groups: (1) counties in which winter wheat was the staple crop, (2) counties adapted to the spring grains and the dairy, and (3) counties given over to grazing and the dairy. The accomplishments of the board of state assessors during the early years of its establishment were very fruitful in so far as their powers permitted them. Their work as to personal property was without results because of their lack of power. In a few years the work of the board began to decline in quality and we have a special tax commission in 1871 reporting as follows:

"There cannot possibly be found a single instance in the whole state, unless possibly in the case of certain unoccupied lands, the property of non-residents, where the law as respects the valuation of real property is fully complied with, and where the oaths of the assessors are not wholly inconsistent with the exact truth."⁽¹⁾

In 1871 the second report repeats that "it would be difficult, nay probably impossible, to

(1) Report of Special Tax Commission, New York, 1871, pp.30-31.

find any two contiguous towns, cities or counties of the state, in which the valuations of property approximate in any degree to uniformity. So far as the commissioners can ascertain, the average aggregate valuation varies from twenty per cent of actual value as a minimum to fifty per cent as a maximum; with a probable total average for the whole state of not in excess of forty per cent".⁽¹⁾

Near the close of the nineteenth century the usefulness of the board of state assessors became of little consequence. Changes in real estate assessments became more and more matters of routine. The failure to assess personal property continued as in the early days of the board. The whole country was undergoing a change in regard to these matters, and the New York special tax commission of 1893 was no different from similar bodies in other states at this time in its recommendations for reform. Certain of these changes were adopted in 1876. For further developments in New York the reader is referred

(1) Report of Special Tax Commission, New York, Second Report, 1872, p.10.

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(1) Report of the
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to a later section of this thesis.

The year 1867 finds Illinois creating a state board of equalization to administer state control of the administration of its general property tax. The next few years of the board was the same story as has been related before in regard to the other states, while the conclusion of the Special Tax Commission of Illinois for 1910 mentioned the following defects which were especially characteristic of conditions elsewhere in other states during similar stages of their development: (1)

1" No attempt had been made to study actual conditions.

2 There was no assurance that the members elected possessed knowledge of conditions over a county or a congressional district.

3 The board had failed to follow its own standards since 1900.

4 Members had worked for low assessments in

(1) Report of the Special Tax Commission of Illinois, 1910, pp.63-65.

their own districts, and almost never made increases in their home countries."

Centralization of corporation taxation in Illinois began in 1872,⁽¹⁾ and while the state tax commission was proposed as early as 1866⁽²⁾ the politicians have thus far frustrated any such needed reform.

In 1896 the first legislature of Utah established a state board of equalization. In the main its duties consisted in (1) making the annual equalization of local assessments, (2) exercising some slight supervisory powers, and (3) assessing certain inter-county public service corporations.

In 1910 the special tax commission of 1908 reported that (1) the assessments were far from uniform, and (2) that local assessors should be appointed rather than elected. This special tax

(1) Laws of Illinois, 1872, p. 1.

(2) Illinois Revenue Commission, 1886, p. 13.

commission was followed by another in 1913, but the fact remains that Utah still has a weak, decentralized tax administration. There are still great opportunities for the improvement of the corporate taxation as well. It has, however, taken a step forward in its use of land maps. At the Eighth National Tax Conference⁽¹⁾ the Utah delegates pointed out the need for a regular tax commission in the state.

The California state board of equalization was established in 1870.⁽²⁾ Its membership consisted of the state comptroller and two other members appointed by the governor for a four year term at a salary of \$3,000. Its chief duties were to equalize property valuation, and to ascertain as to the mode and manner in which the assessors and collectors of revenue performed their duties, and also whether the assessments

(1) Denver, Colorado, 1914.

(2) Laws of California, 1870, ch.489.

made by the local assessors of the several counties were equal and uniform according to location, soil and improvements, production and manufactures.

The urgent need for equalization in this state at this time may be seen in the specific information sought by the board in its first visit to the various counties. The report of its purposes in part is as follows:

- 1 "To obtain county maps.
- 2 To obtain from each assessor his definition of full cash value and the per cent thereof used in assessing property.
- 3 To instruct assessors not to discriminate between large and small tracts of the same character.
- 4 To ascertain the causes of the great disparity of the valuations of personal property in the several counties.
- 5 To correct the neglect to assess furniture, watches, libraries and money, all of which some assessors regarded as not worth looking after.
- 6 To arrange for a return of a copy of the assessor's roll in 1871.
- 7 To have improvements listed separately.
- 8 To induce the local boards to be more strict in granting reductions." (1)

(1) California State Board of Equalization, Report, 1870-71, p.6.

In fact California had developed one of the worst systems in the United States. There was complete administrative decentralization. Only a few of the counties had land maps, while as late as 1915 it was ascertained that some land was not as yet on the tax rolls. Merchandise was generally not assessed. Live stock was greatly undervalued and the greater part of the personal property of the state was not assessed at all. The term "full cash value" meant different things in the several counties with the result that competitive undervaluation existed to the same degree if not more than was the case in Ohio, New York, and other states.

The work of this first California board of equalization was limited from time to time by (1) legislative action and (2) court decisions⁽¹⁾ with the result that the board became of little use.

(1) 47 California 651.

The new California Constitution of 1879⁽¹⁾ provided for a board of equalization to consist of one member elected from each congressional district and the state comptroller as an ex officio member. The term of office was four years as laid down by the Constitution, while its duties were "to equalize the valuations of the taxable property of the several counties in the state for the purpose of taxation".

This board had a few years of vigorous and constructive activity which has been similarly characteristic of like boards in other states, but its work was in reality cut short by the courts of the state in a case involving an interpretation of the new Constitution concerning the power of the board to change individual assessments.⁽²⁾

The special tax commission of 1906 had the following criticism to offer of equalization in

(1) Art. XIII, Par. 9 and 10.

(2) Wells Fargo v. State Board of Equalization, 56 California 194.

California:

"Equalization, so-called, does not equalize, and in the nature of things, cannot equalize. After the officers have exhausted their best efforts in this direction, there are inequalities--glaring ones--between real and personal property; between different classes of personal property; between county and county; between city and city; between city and county; between man and man. All of which are rarely removed, and often intensified, by so-called equalization." (1)

It was not until 1910 that centralized administration of the taxation of corporations extended beyond railroads.

The special tax commission of 1915 in general recommended a complete reorganization of the California revenue system with the view of obtaining strong central administration of taxation.

By the middle of the nineteenth century, the evolution of the general property tax in New Jersey, which had been preceded by the colonial system of specific property taxes, was completed. In 1851 the governor suggested the creation

(1) Report of Commission on Revenue and Taxation, California, 1906, p. 10.

of a state board of equalization while the special tax commission of 1880 had proposed that the county assessors which it aimed to create be formed into a state board of equalization. The special tax commission of 1890 also suggested the creation of a board of state assessors which resulted in the establishment of the state board of taxation "for the equalization, revision, and enforcement of taxation".⁽¹⁾ The board as constituted was composed of three members appointed by the governor for a five year term at a salary of \$2,500. In 1894 the membership was increased to four with only two from one party eligible for membership. In 1905 a new law was passed providing that this group should be supplanted by the board for the equalization of taxes.⁽²⁾ It was composed of five members selected by the governor with the consent of the senate for five years. The

(1) Laws of New Jersey, 1891, ch.114.

(2) Ibid., 1905, ch.67.

presiding officer of the board was to be an attorney at law with a salary of \$5,000, while his associates were to receive \$3,500. The duties of this new board were largely supervisory in nature.

In 1915 further changes were made in the reorganization of the board. One of the outstanding features was the organization of three separate departments corresponding to the following duties: (1) the assessment of railroads and canals; (2) the assessment of miscellaneous corporations; and (3) the assessment of general property. Another feature of the Act of 1915 was the unification of administrative authority and responsibility--a step in the right direction in tax reform.

(c) Organization and Equipment

Most authorities agree to-day that state tax departments get better administrative results from a board of commissioners than from the single commissioner. In the United States the majority of our states have a commission of three members. (1) A few states use the single commissioner. (2) Among the advantages of the board over the single official are: (1) the greater amount of work done by the board; (2) the division of functions permitted by the board plan; (3) the benefits of experience to be preserved and made cumulative by this plan; (4) the avoidance of the groping policy that is inevitable under the single official, especially when the single official begins his new duties; (5) a certain amount of discussion and the re-

(1) Oregon and Indiana, 5 each.

(2) Massachusetts, Vermont, Connecticut, West Virginia, Texas, Wyoming, and Georgia.

inforcement of a member's judgment by that of his colleagues thus permitted; and (6) the assurance of greater stability, greater public confidence being reposed in the concerted decision of three men than in the conclusions of a single individual.

Wisconsin leads all the states with an eight year term for its board; nineteen states have the six year and twelve states the four year term. Texas and Vermont are the only states having a two year term and New York is the only one having a three year term. West Virginia has the absurd restriction that no member shall be eligible to succeed himself. In a word, proper administration of tax laws requires special training and knowledge and in order to attain these ideals the long term and stable tenure of office are almost indispensable.

Professor H. H. Burbank once remarked in a lecture on Public Finance "that the government

paid low salaries and as a consequence generally got just what it paid for." (1)

In other words, he implied that, to increase our administrative efficiency, salary standards in the government service ought to be increased. Of course we should realize that high salaries are often ^{received} by inferior and inefficient persons, both in the government and private service. Salaries for tax administrators range from \$3,000 to \$6,000 in about nineteen states, while another group pay about \$2,500. South Dakota pays its members \$2,000 while New Mexico puts its members on a \$10 per diem basis, a method which cannot be justified by experience in modern tax administration.

The appointment of members of the state tax commissions in every state lies with the governor, except in Colorado where he acts jointly with the state treasurer. It is often necessary,

(1) Harvard University, 1929.

however, for the governor in making his appointments to get the concurrence of either the state senate or the executive council. (1) In Oregon and Michigan the governor has been an ex officio member of the commission and the experience of the two states does not justify the extension of the practice to other states. In general the strictly political appointee is gradually disappearing.

Probably the most elaborately equipped and best organized tax departments exist to-day in Wisconsin and New York, while Lutz feels that Wisconsin has obtained the ~~greater~~ results of the two because of an aroused and educated public opinion. New York has the most expensive organization. It is divided into six separate bureaus: (1) mortgage tax, (2) electricity, gas and water (special franchise), (3) railroads, (4) telegraph and telephone, (5) local supervision, and (6) filing. In the Wisconsin commission there are four

(1) The governor of Maine has the concurrence of the executive council only.

bureaus: (1) general; (2) statistical; (3) income tax; and (4) inheritance tax. Both the New York and Wisconsin commissions are provided with complete and extensive libraries on taxation with a trained librarian in charge.⁽¹⁾ Cases, cabinets for filing, adding machines, rapid calculators, and other machines are also furnished. West Virginia employs a permanent statistician. Probably Indiana and Texas possess the most limited equipment and quarters of any of the states.⁽²⁾ The situation in Texas is illustrated by the following:

"When the present tax commissioner assumed the chairmanship of the state tax board he found a department of the state government which was clothed with far-reaching authority but absolutely unequipped for the discharge of its duties. A discarded office desk was borrowed from the attorney-general, an old typewriter and unused type-writer's desk were kindly furnished by the

- (1) This is a project that should be undertaken in Maine either under the board of state assessors or state librarian.
- (2) Inventory of equipment in the office of the Maine board of state assessors, 1925, appendix p.--of this thesis.

secretary of state, chairs were secured from the superintendent of buildings and grounds under promise to return them when called for, one filing case was generously loaned by the chief executive of the state while another was constructed out of pine boards at the expense of the tax commissioner and an adding machine was placed at the disposal of the board by a kindly disposed San Antonio firm. With these equipments the state tax board proceeded with its duties, and in 1908 added to the state and county available revenues more than a million and a half dollars. (1)

(1) Report of Texas Tax Commissioner, 1908, p.26.

TOTAL EXPENSES OF COMMISSIONS⁽¹⁾

<u>Year</u>	<u>N. Y.</u>	<u>Wisc.</u>	<u>Mich.</u>	<u>Kansas</u>	<u>W. Va.</u>	<u>Ohio</u>
1913		173,464	165,001	17,594	24,180	56,573
1914	201,711	185,805	173,885	16,628	31,290	67,601
1915		196,192	151,328	16,274	56,701	51,242
1916	255,302	180,587	205,405	16,996	63,368	

The figures show the large amounts of public funds required by the states having the more modern forms of the tax commission.

(1) Expenses in Maine, Appendix of this thesis, pp64-65.

(d) State Tax Commissions

The establishment of the Indiana board of tax commissioners in 1891 was a compromise measure as passed by the state legislature. It was the first modern permanent tax commission. It made four very important changes in the state tax administration, as follows: (1) it substituted the standard of "true cash value" for that of "fair value";⁽¹⁾ (2) the elective officer of county assessor was revived (he was a supervisory official through whom direct and effective contact was maintained between the central head and the local members of the fiscal organization;) (3) the board of state tax commissioners was created superseding the state board of equalization and also assumed the duties of equalization and corporation assessment; and (4) the board of tax commissioners was given general supervision over the tax system. As it happened, however, the control

(1) Laws of Indiana, 1891, ch. 99.

(d) State Tax Administration

The establishment of the Illinois Board of Tax Commissioners in 1901 was a significant development in the history of the state's tax administration. It was created by the state legislature, and its members were appointed by the governor. The board's primary function was to oversee the state's tax collection and administration. It also had the authority to issue regulations and orders to the tax collectors and other officials involved in the process. The board's establishment marked a turning point in the state's tax administration, as it provided a more centralized and efficient system for managing the state's tax revenue.

(1) The board's establishment was a result of the state's growing need for a more organized and efficient tax administration. At the time, the state's tax collection was largely handled by individual tax collectors, who often operated independently and without any oversight. This led to a lack of uniformity in the way taxes were collected and administered, which in turn resulted in inefficiencies and potential for abuse. The establishment of the board was a response to these problems, as it provided a central authority to oversee and coordinate the state's tax collection efforts.

(2) The board's establishment also reflected the state's growing interest in improving its fiscal management. As the state's economy grew and its population increased, the state's revenue needs also grew. This led to a greater emphasis on improving the state's tax administration, as a more efficient system would allow the state to collect more revenue and better manage its finances. The board's establishment was a key step in this process, as it provided a framework for the state to improve its tax administration and ensure that its revenue needs were met.

was chiefly advisory and consequently many of the old tax difficulties returned. Members of the board consisted of the governor, secretary of state, state auditor, and two members appointed by the governor. In 1907 another appointive officer was substituted for the governor. As a whole, as has been pointed out previously, this type of organization is considered by most authorities as being far below the most efficient type.

As to equalization in Indiana, we may dismiss that topic with the statement that as yet little has been done and that the problem is one that still confronts the citizens of the Hoosier state. Here are at least four reasons for the rather complete failure of state equalization in Indiana: (1) the absence of sufficient data; (2) the restriction of the board's authority by the courts; (3) lack of adequate authority for the control of assessments; and

(4) the unprogressive personnel of the board during the greater part of its history. (1)

From its very beginning this board taxed railroad companies. Two years later in 1893, express, sleeping car, telegraph and telephone companies were added, and in 1901 pipe line companies. Indiana now uses the gross earnings tax on foreign insurance companies and domestic navigation companies.

As to railroad taxation, an arbitrary rating of a certain valuation per mile was given to the railroads some years ago, and this estimate, says Lutz, has been periodically revised according to the showing that the various railroads have been able to make. For example, the census bureau in 1904 valued the operating property of Indiana railroads at \$375,541,000 while the state board

(1) J.P. Dunn, Remarks at the First State (Indiana) Conference on Taxation, Proceedings, 1914, pp.32-44.

for the purpose of the investigation of the case.

On the 1st of May, 1911, the following was received:

From the New York Telephone and Telegraph Company:

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From the New York Telephone and Telegraph Company:

was assessing these same properties only on 44.1% of this amount.

Other public service corporations besides railroads were assessed as follows:

- 1 "Determine the actual cash value of the property by deducting the value of the real estate not used in the business from the combined actual cash value of capital stock and bonded indebtedness.

- 2 Apportion to Indiana that part of the total which the mileage in the state bears to the total mileage of the system.

- 3 From the Indiana valuation deduct the assessed value of real estate, machinery and other property locally assessed; apportion the remainder to the tax districts on a mileage basis."⁽¹⁾

The principal powers and duties of the county assessors are as follows:

- 1 "To assess omitted property and especially to search out the hidden intangible property. For this purpose the county assessor may exercise all of the rights and powers given by law to the township assessor for the examination of persons and property. Omitted property may be listed at any time during the year, whenever the same may be discovered."⁽²⁾

- 2 To advise and instruct all township assessors, visiting each assessor for this purpose during the assessment season.

(1) Laws of Indiana, 1912, par.93.

(2) Indiana Tax Laws, 1912, art.15.

3. To act as a member of the county board of review."

It is interesting to know that the Indiana plan of controlling local expenditures requires the local officials to prepare a budget in accordance with which the necessary tax levies are determined. The budget and tax levies may be reviewed by the state tax commission, upon petition of local taxpayers, and the levies may be reduced when, in the judgment of the tax commission, greater expenditures are proposed than the economical administration of government demands. The tax commission may also investigate specific local undertakings, such as bridges, roads or buildings and if the price appears to be excessive, it may withhold sanction for proposed tax levies or bond issues to finance their construction until contractors' bids have been revised downward. This system has apparently been operating successfully in Indiana. Its continued success quite evidently depends on the maintenance of high ability in the personnel of the tax commis-

It is interesting to note that the Indian
plan of confederating local authorities resembles the
local officials in various respects in common
with those of the Government for India. The
The Indian and the British are not identical in the
state and constitution, even though the local
authorities are not identical in the state and
constitution of the two countries. Greater opportunities
are provided for the administrative administration of
Government officials. The local authorities are also in-
vested with powers of local administration, such as
the power to collect taxes and to the power to
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sion, with absolute freedom from partisan and other influences which would undermine the impartiality of its decisions.⁽¹⁾ The chairman of the Indiana tax commission stated in 1926 that this power of review had saved the people of Indiana more than \$48,000,000 since 1921, without the sacrifice of any essential governmental services.⁽²⁾

New York had its early agitation for reform as did the other states. It had its special tax commissions and their reports recommending change, but it did not create its state tax commission until 1896. As a matter of fact, the Act of 1896 did little more than continue the old board of assessors under a new name. It was not until 1915 that real reform was introduced.⁽³⁾ This Act of

- (1) Laws of Indiana, 1919, ch.59, as amended by Laws of Indiana, 1921, ch.222. Indiana State Board of Tax Commissioners, Report, 1922, p.14.
- (2) National Tax Association, Proceedings, 1926, p.267.
- (3) Laws of New York, 1915, ch.317.

1915 made no addition to the duties of the board but it did materially enlarge its powers. Lutz has arranged the commission's functions as follows:

- 1 "Certain administrative duties under the general property tax, chief of which are:
 - (a) preparation of the data for the use of the state board of equalization;
 - (b) supervision of the local officials;
 - (c) hearing appeals and complaints;
- 2 Administration of the corporation taxes;
- 3 Administration of the mortgage registry tax;
- 4 Study of the tax system and recommendation of improvements."⁽¹⁾

It was impossible for extensive equalization of assessment values to be undertaken by the state tax commission until the Act of 1915. Previous to this act the matter of equalization was very largely a formal and routine matter coupled with political logrolling, and giving little assurance of an accurate check on the local assessors.

The Act of 1915 transferred to the state tax commission a complicated and large corporate tax system so that now this board is the central head

(1) Lutz, H.L., The State Tax Commission, p.184-185.

of New York's system of corporate taxation.

In 1906 there went into effect the present New York mortgage registry tax whereby a recording tax of 50 cents per \$100 or major portion thereof was to be paid upon the recording of the instrument.⁽¹⁾ This tax applied to all mortgages which were recorded after the law became operative and was in lieu of all other taxes except:

1. "Upon mortgages held by state or national banks, the value of which entered into the value of their capital stock;
2. Upon mortgages held by insurance companies as a part of the gross premiums; or by trust companies and savings banks;
3. The inheritance tax."

The proceeds from this tax were to be divided equally between the state and the district in which the mortgaged property was situated. The tax is administered largely by the local authorities with supervisory power in the tax commission. This tax is administered by the mortgage tax bureau of the tax commission.

(1) Laws of New York, 1906, ch. 632.

the agents inspect the local records, some eight examiners doing the work. New York had not been altogether successful in its use of the mortgage tax, especially when one considers the fact that the gross receipts of the tax have declined while the cost of collection has advanced.

The administrative centralization of taxes has been divided into two stages in Massachusetts; (1) the period during the latter part of the seventeenth century when there was equalization of assessments by a committee of the legislature for the purpose of counteracting the competitive under-valuation which was beginning to creep in even at that early date in our history; (2) the period about the time of the Civil War gave us

- (1) For a complete historical review of the Massachusetts tax system see The Taxation of Property and Income in Massachusetts, by Bullock, C.J., in the Quarterly Journal of Economics, Nov. 1916, vol.31, pp1-61.

state administration in connection with the taxation of corporations.

One of the glaring defects of the Massachusetts Corporation tax was its inadequacy as a means of reaching corporate ability to pay.

The advantages of the supervision of local assessments had been pointed out as early as 1875⁽¹⁾ when the recommendation was made that one member of each local assessing board be designated by the tax commissioner as the representative of the state. In 1898⁽²⁾ a deputy commissioner of taxation was appointed to visit any city or town, inspect the work of its assessors and give them such information and require of them such action as would tend to produce uniformity in valuation and assessments throughout the Commonwealth; to cause an assessor who violates any of the laws relative to the assessment of taxes for which a penalty is imposed to be prosecuted;

(1) Report of Commission on Taxation, 1875, p.84.

(2) Laws of Massachusetts, 1898, ch.507.

to appear before the superior court or any board of county commissioners sitting for the abatement of taxes.

This Act of 1898 was intended to give effective supervisory power over the local assessments, but in reality the deputy commissioner's only recourse against the local assessor's failure to perform his duty was legal prosecution. Authorities at that time realized that this method of getting proper assessment through legal action was entirely unsatisfactory. This meant, in a word, that persuasion was the only effective weapon at hand. This situation of undervaluation continued, and in 1908 we get the following summary:

"Real property is frequently undervalued, and this fact, despite the best efforts of the tax commissioner (i.e., in equalization), produces inequality in the state tax. Machinery and merchandise are assessed by no uniform rules, while in the taxation of intangible property the situation is little short of chaotic".(1)

(1) Report of Commission on Taxation, 1908, p.73.

The supervisory law was strengthened by the efforts of the joint special committee of 1907 and the commission on taxation of 1908. The results of their work were: (1) rapid increases in local assessments, (2) an increase in the assessed amount of personal property, (3) migration of taxpayers into those districts which offered the lowest rates, and (4) removal of some property of a taxable nature from the state, or by transfer to tax exempt securities. The final reform came in 1916 with the coming in of the state income tax under a progressive and efficient central administration. This reform was greatly influenced by the experiences of Wisconsin with the same problem and it is especially noticeable in its administrative provisions.

The present state tax department in Wisconsin⁽¹⁾

- (1) For interesting sketch of political history of this period in Wisconsin see The Autobiography of Robert M. LaFollette.

was created in 1899. The historical background leading up to this Act is similar to that of like departments in the other states previously outlined. Reference has already been made to the fact that its members are appointed for an eight year term. The more important duties of the board are as follows:

- "The state assessment;
- The assessment of the property of corporations taxed under the ad valorem system;
- Supervision of the local assessment of property tax under general laws;
- Administration of the income and inheritance taxes;
- Investigation of public expenditures and supervision of municipal accounting;
- Recommendation of improvements and reforms in taxation to the legislature."

The outstanding and unique feature of the commission is the so-called "sales method" used in obtaining a "more perfect" state assessment of property. The scheme aims to arrive at a constructive full value of all real estate by applying to the aggregate actual assessment the ratio of assessed to true value in the bona fide sales of real estate during a fixed period. Lutz main-

tains that it is undoubtedly the most important example of the attempts which are now being made to test and check up local assessed values in a scientific manner. In Wisconsin since 1873 registrars of deeds have been required by law⁽¹⁾ to make a return regarding real estate transfers to the secretary of state. These returns included the following data:

- "The date of conveyance;
- A short description with statement of the quantity of land conveyed;
- The consideration, as stated in the deed;
- The assessed valuation of the property as shown by the last assessment roll."

These facts once obtained were still open to inaccuracies, that is, (1) statement of nominal considerations (one dollar, etc.), (2) lack of coincidence between the property sold and the property assessed, and (3) statements in the deeds of a higher or a lower consideration than that actually paid.

(1) Laws of Wisconsin, 1873, ch.210.

The work of collecting and recording the data is divided into two parts: (1) the office work and (2) the field work. The data secured by the field force are carefully scrutinized and reasonable adjustments made. From the cases accepted in the central office a compilation is made of the sales values and assessed valuations for each of the 1700 assessment districts in the state, and from this the ratio of assessed to true valuation is computed. From experience the commission have developed tests to discover and eliminate the abnormal transactions. The "sales method" is criticized on the ground that (1) the data are not accurate; (2) that the ratio is not a proper guide because the pieces of real estate transferred in any district may not be thoroughly representative of all classes of real property in the district. The following chart shows the costs of the sales department: (1)

(1) Lutz, H.L., State Tax Commission, p.250.

COST OF THE SALES DEPARTMENT

Year	Total cost	% to total expense of tax commission	Number of sales used	Cost per sale
1908	\$14,535	.251	20,548	\$0.71
1909	10,741	.246	20,913	.50
1910	10,898	.190	22,352	.49
1911	9,785	.172	22,960	.43
1912	7,831	.111	24,573	.32
1913	6,882	.039	24,742	.27
1914	10,425	.056	27,104	.35
1915	7,916	.04	27,020	.33
1916	4,748	.03	24,742	.19

The work of the Wisconsin tax commission in administering the state income tax is outstanding. In a sentence, Lutz⁽¹⁾ sums up the work of the commission as to have "practically recast the tax laws of Wisconsin, and has introduced some of the most effective administrative and fiscal measures to be found in any state".

Michigan has had no unique feature in its tax system like the "sales method" of Wisconsin, or the mortgage registry tax of New York. In general we may say, however, that the history of taxation in this state during the latter part of the last century was the counterpart of that which prevailed in the other states already described. The board of tax commissioners was created in 1899, but due to (1) local sentiment, (2) opposition of the railroads and other corporate interests, and (3) political manipulation, the board steadily lost its hold on the tax situation in the state. The year 1909 ushered in a liberal

(1) Lutz, H.L., State Tax Commission, p.283.

period in the field of taxation and in 1911 the supervisory power of the board which had been limited in 1905 was restored and strengthened. The constructive policy of the board in the matter of supervision represents a more extensive attempt, with the possible exception of Massachusetts, to collect information for the use of the local assessor than has been attempted in any other state. The recommendations of the Michigan commission in recent years will in brief point out some of its out-standing problems. They are as follows:

- 1 "The classification of tangibles and a tax on the income from intangibles.

- 2 Statements from all corporations doing business in the state to the board of tax commissioners.

- 3 Reports from banks showing real estate owned with assessed value of same.

- 4 Central assessment of all local utilities extending through more than one district.

- 5 Abolition of separate state board of equalization.

- 6 Limitation of tax rates.

- 7 Substitution of the county as the assessment unit, with a county assessor in charge, appointed by the board.

- 8 Statement of true consideration in deeds.

- 9 Reappraisal of railroad property for purposes of taxation.

10 Collection of the cost of reassessment and review from the tax districts concerned".⁽¹⁾

Washington offers little to the characteristic development of the state tax commission. Probably the outstanding feature of the whole financial history of the state that is of most value to this thesis is the land and timber cruise of the state undertaken for the purpose of determining the quantity and value of timber, timber, land, and other unimproved land. This survey, according to Lutz, added approximately \$72,000,000 to the state valuation up to 1914. A similar work was undertaken earlier (1905) in Maine with even greater results, of which the author will have more to say in a later chapter of this thesis. As a result of this survey valuable land maps were made available. In Washington the cruising was carried on at the expense of the

(1) Report of Michigan Board of State Tax Commissioners, 1914, pp. 45-47; *ibid.*, 1916, pp. 27-34.

various counties with the result that often first-class cruisers were not always employed.⁽¹⁾ We might also suggest that under such a system errors were quite apt to creep in, especially with such diversification of effort. The practice in Maine has been for the work to be carried on by a few well chosen and experienced cruisers under state supervision and at state expense.⁽¹⁾ The author feels that this procedure in part at least accounts for the better showing in Maine's wild land survey.

The recommendations of the Washington board in the main point out its recent problems. They are as follows:

1 "A series of constitutional amendments designed to remove the uniform rule from the constitution and vest the legislature with greater discretionary power over the tax system.

2 A revision of the method of taxing timber lands by basing the tax upon the cut instead of upon the standing timber.

(1) Expense and list of names of men performing the work in Maine, appendix pp.66-67.

3 Central assessment and taxation of all public utilities.

4 Compulsory statement of the true consideration of deeds.

5 Central taxation of all motor vehicles for the benefit of the state highway fund.

6 Assessment of all registered water craft by the state board.

7 The exemption of household goods and mechanics' tools". (1)

The West Virginia tax system reflects the influence of the mother state Virginia. The state tax commissioner dates from 1904. In this state proper supervision of local assessments has been hindered by (1) the one-man commission, (2) insufficient appropriations, (3) separation of the sources of state and local revenues, and (4) inadequate powers of enforcement. On the other hand, state control of public accounting has added thousands of dollars to the tax receipts of West Virginia. On the whole, the department has worked well with what limited equipment and authority

(1) Washington State Board of Tax Commissioners, Report, 1912, pp.13-31; *ibid.*, 1916, pp.7-33.

it has had at its disposal.

Minnesota's tax commission dates from 1907 although it had a board of equalization as early as 1860. The forces back of the formation of both these boards were doubtless the same as have been pointed out in our discussion of the other states. Minnesota is especially noted for its gross earnings tax which was first applied in the state to the St. Paul, Stillwater and Taylor's Falls Railroad Company in 1873. In a word, as its name implies, the tax is one which is levied on the total receipts of a corporation. Thus we see that the gross earnings tax first applied to railroads. By 1907 the principle had been extended to most other public corporations, although the telegraph, street railway, electric light and power and gas companies are still assessed locally under the ad valorem method. We shall not attempt here to go into any extended

discussion of the merits of the gross earnings⁽¹⁾ and ad valorem methods except to say that in Wisconsin, according to Professor T.S.Adams, normal operating expenses range from 30% to more than 75% of gross earnings. A flat gross earnings tax means therefore a heavier real rate of taxation as the proportion of expenses to earnings increases, that is, as the real ability to pay decreases. The ad valorem system does appear to offer a better opportunity than does the gross earnings system for the distribution of the tax burden among the corporations in accordance with their tax-paying ability.⁽²⁾ Lutz points out that one of the most important and early problems in Minnesota financial history was that of under-valuation. In 1913 Minnesota attempted to help solve the problem by classification as follows:

(1) Cf. Seligman, Essays in Taxation, p.242 for his view on the gross earnings tax.

(2) Journal of Political Economy, XXIII, Jan. 1915, pp.1,10-12.

Class I. "This class includes iron ore, mined and unmined; it is to be assessed at 50% of full value. If unmined, the ore is to be assessed with the land, but the latter is to be listed as provided below.

Class II. This group includes household goods and furniture, together with all articles actually used for personal or domestic purposes. It is to be assessed at 25% of full value.

Class III. Herein are grouped live stock, poultry, all agricultural products, stocks of merchandise with the furniture and fixtures used therewith, manufacturers' materials and products, tools, implements, and machinery, and all unplatted real estate. These forms of property are to be assessed at $33\frac{1}{3}\%$ of full value.

Class IV. This class includes all other property, which is to be assessed at 40% of full value". (1)

A mortgage registry tax has applied in this state since 1907. In its taxation of mining property Minnesota has, we feel, very unjustly discriminated between ore property which is foreign owned, and that owned by Minnesota citizens. This method has had the disastrous effect of fostering a spirit of discrimination in taxation which is fundamentally wrong.

Kansas created its state tax commission in

(1) Laws of Minnesota, 1913, ch.483.

1907. The legislature placed the entire administrative control of its tax system in the hands of this commission. It abolished the previously existing assessing and equalizing boards and transferred their functions to the newly created commission. The Kansas commission have since their creation suggested a scheme for better local assessment. Under their plan the county assessor would be required to view and assess all of the property of his county. This would require the full time employment of the assessor. A further feature of the Kansas plan is in the provision that if deputies were needed to aid the county assessors, only such persons should be employed as could be given permanent work. Of course this plan would require an adjustment of the assessment periods so that these deputies could perform the entire work. This plan seems at least to have an advantage over the so-called Ohio experiment. The latter is only an experiment because the scheme

was legislated out of existence by a change of political power in Ohio.⁽¹⁾ The Ohio method set up a complete state performance of the local assessment.

Lutz tells us that "Oregon's experience with the general property tax during the long period of administrative decentralization was very similar to that of the states farther east".⁽²⁾

We can easily say that any indictment of the Oregon tax system during the early period would be monotonously familiar to the reader. Yet it could have been brought very easily against the tax system of any of the other states, we have already discussed. We might mention that a permanent tax commission came into being in Oregon in 1909 and that the sales method of assessment is being used together with such supplementary sources of information as the board can

- (1) Whitlock, Brand, "Forty Years of It" and Johnson, Tom, "My Story" give interesting phases of Ohio political life of this period.
- (2) Lutz, H.L., "The State Tax Commission", p.458.

get from statements made by applicants for loans from a certain state fund which is available for that purpose. In general, however, we may say that Oregon is behind most states in the development of centralized administration. This is necessarily accentuated by a lack of authority from the state legislature which reflects the sentiment of the people of the state who in general are opposed to the ever increasing force of centralization. (1)

(1) For a study and criticism of the expanding scope of Congressional legislation see Thompson, Walter, Federal Centralization.

THE BOMBER 27

OLD NEWSPAPER

CHAPTER 111

Early Taxation in Maine

(a) Early History and Background

In the year 1606 James 1 of England granted all the lands from the 40th to the 48th degrees of north latitude to the council established at Plymouth, in the county of Devon, for the planning, ruling, ordering and governing of the affairs of New England.⁽¹⁾ The first exercise of the powers of the council concerning any of the lands within the present territory of Maine, appears to be a grant in the year 1624, of all the lands between the rivers Merrimack and Sagadahock, to Sir Ferdinando Gorges⁽²⁾ and John Mason. At the time when power was in the hands of Charles 1, and the colonies for a time in his hands, a charter

(1) Mac Donald, Selected Charters, pp.1-5.

(2) Sullivan, James, The History of the District of Maine, 1795, pp.397-408; Augustus F. Moulton, Maine Historical Sketches, 1929, pp30-35; Williamson's History of Maine, vol.1, pp.272-282.

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(a) THE QUESTION OF THE

In the year 1800 James I. of England

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was granted to Gorges in 1639 of all the territory between the rivers Piscataqua and Kennebec, and the territory was designated by the name of the Province of Maine.⁽¹⁾ This included all the territory claimed by Massachusetts, and many of the intermediate grants made by the council of Plymouth, but it did not long hold good. Massachusetts coming into favor again, took possession of the country, and the settlers being willing to live under her jurisdiction, Massachusetts for a time governed them. In 1677, Ferdinando, grandson of Gorges, sold to Massachusetts the patent of Gorges⁽²⁾ for the insignificant sum of 1250 pounds sterling.⁽³⁾ In the significant year

(1) The patent is in Poore, Charters and Constitution, vol.1, pp.774-783. The ordinances of government are in Sullivan's History of Maine, pp. 413-421. The best account is Baxter's Sir Ferdinando Gorges and his Province of Maine.

(2) Dunnack, H.E., State Librarian, 1924, The Maine Book, p.44.

(3) MacDonald, W., Government of Maine, p.9.

1691, under William and Mary, the charters (1)
and rights were revised so that Massachusetts
held, not only this land, but all which lay be-
tween this Province of Maine and Nova Scotia,
and the limits of this land, as then laid down,
were renewed and confirmed in the treaty of 1783,
as the northeastern limits of the United States.
From the time of this purchase in 1674 to the
peace from the Indians, Massachusetts was obliged
to keep armed forces, and to expend great sums of
money in order to protect the widely scattered set-
tlements; just how much no one can tell, as no
records have been preserved. The outlay in the
district must, however, have greatly exceeded
any income. While this district of Massachusetts
was no doubt of political value, it was, in a pe-
cuniary sense, a bad investment. From a retro-
spect of the important events in

(1) The Charter is in MacDonald, Select Charters,
pp. 205-212, and in Poore Charter and Consti-
tutions, vol. 1, p. 942.

the history of that period, it will appear that, antecedent to the establishment of the title of Massachusetts by the charter of William and Mary,⁽¹⁾ that colony had found it expedient to encourage the purchase of lands from the Indians, at least so far as to allow of some degree of validity to their deeds, especially when accompanied with actual possession and continued occupancy.

Besides the grants and Indian deeds before mentioned, which have been acknowledged to be valid, as conveying the titles to the soil of so large a portion of the state, there were several made under the authority of the crown of France, in the eastern part of the state, while it remained in her possession. The records of these, however, were all removed at the final evacuation of the

(1) The charter granted by Their Majesties King William and Queen Mary to the inhabitants of the Province of the Massachusetts Bay in New England, 1714. Boston in New England printed by B.Green, printer to his excellency the Governour and Council, for Benjamin Eliot and sold at his shop on the north side of King's street, pp.1-266.

country by the French, and no claim has since been made to any title under them, except in one instance. After the revolution, while the grateful feelings of the American people towards France were at their height, and they were disposed to view, with the most favorable eye, any claims of that nation, an application was made to the government of Massachusetts, for confirmation, or indemnity, for a grant made in April, 1691, by Louis XIV of France, to Monsieur de la Mothe Cadillac.⁽¹⁾ This grant had become obsolete, and a part of the land now claimed under it was occupied under the authority of Massachusetts. The feelings of the government, however, were friendly to the applicants, and their claim was admitted so far as to release, to Monsieur and Madame de Gregoire, the latter of whom was a descendant and

(1) Collections of the Maine Historical Society, vol.VI, Memoir of M. de la Mothe Cadillac, p.275.

heir of Cadillac, all the land, within its limits, which then remained at the disposal of the Commonwealth. This included the present town of Trenton, with part of the towns of Sullivan, Ellsworth, Hancock, Eden and Mount Desert, with the islands in front of them to the main ocean.

The formation of a Republican Constitution by the people of Massachusetts Bay and the recognition of that Commonwealth as an independent state within three years afterward seem to have inspired in the inhabitants of Maine a desire for a separation. Indeed, as early as 1778 the Continental Congress had divided Massachusetts into three districts, the Southern, Middle and Northern, the last embracing the three eastern counties of York, Cumberland and Lincoln, which thus acquired a distinctive name, "The District of Maine", which it retained until the separation.⁽¹⁾ By an act passed June 19, 1819, the general court directed the voters

(1) Maine, Harrie B.Coe, 1928, p.52.

of Maine to vote on the question July 24, and if the majority in favor of separation should exceed 1,500, the governor was authorized to proclaim the result and to direct the towns at the September election to choose delegates to a Constitutional Convention. August 24, Governor Brooks made proclamation that separation had been carried by the requisite majority of 9,959 to 7,132, and issued his call for a convention. The delegates chosen the next month assembled in convention at Portland, October 11, and organized by electing William King, President, and Robert C. Vose, Secretary. The convention completed the proposed Constitution October 29 and adjourned to January 5, 1820, after submitting it to the people in town-meetings to be held December 6, 1819. On re-assembling, the convention found that the Constitution had been adopted by a large majority and announced the result to the people of Maine as did Governor Brooks in his message to the General

Court of Massachusetts. The Convention also applied to Congress for admission, which was granted by act of March 3, 1820,⁽¹⁾ and Maine became an Independent state of the Union, March 15, 1820.⁽²⁾

The early charges or expenses of the government were divided into three parts, (1) state, (2) county, and (3) town expenditures.

The state expenditures consisted of the daily pay for the members of the legislature. Other charges of a public nature were the mileage for travel of the members, salaries for the governor, judges of the Supreme Court, secretary of state, treasurer, and attorney-general.⁽³⁾ Another item of considerable amount consisting of subsidies and gifts to the Indians might be added, while the charge for support of state paupers has always

(1) U.S. Statutes at Large, 111, p.554.

(2) Maine-Missouri struggle, see MacDonald, select Documents, pp.219-226, and references cited.

(3) Maine, Acts and Resolves, 1820, ch.12, p.10.

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been present. Above all, the unforgettable expense of criminal justice which existed then as it does now, required its share of the state revenue.

The county charges consisted of the cost of erection and repairs of a court house, jail, fire-proof offices for the clerk of courts, and the registers of probate and deeds. Also mileage and pay of jurymen, salaries of the various county officials, and maintenance of the jail. However, it must be remembered that from 1692 to March 7, 1826, the judges and registers of probate were paid by fees.

The town charges were principally for the support of schools, the poor, highways, and salaries for the various town officers. The taxes often amounted to two dollars for every taxable poll and one per cent of the taxable property.⁽¹⁾

These local or town expenses were largely raised by direct taxation from the very first settlement

(1) Williamson's, History of Maine, vol. 2, p. 683.

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In order that the different towns might bear their proportionate part of the public charges, (state charges) all the rateable property was inventoried and the taxable polls enumerated by the assessors in each town, about once every seven years when a capitation tax of approximately 37 cents was laid on every male person of 16 years of age or older in every town, except ministers, the poor, and a few others. The residue was also distributively laid or apportioned upon the towns, according to their septennial valuation, or aggregate inventories of estate, real and personal. But it was found that after 175 years taxable property had increased in a much greater ratio than taxable polls, and therefore the capitation tax had been lessened from time to time, though the sum levied had been enlarged. For example, it was 28 cents in 1795, 27 in 1800, while in 1806 the legislature declared the polls should never pay more than a third of the state tax. In 1814 with the state tax

of the country.

In order that the different towns should bear
their proportional part of the public charges,
(which charges) all the taxable property was in-
ventoried and the taxable polls enumerated by the
assessors in each town, about once every seven
years when a valuation tax of approximately 17
cents was laid on every male person of 16 years
of age or older in every town, except ministers,
the poor, and a few others. The poll-tax was also
collectively laid on agricultural lands and towns,
according to their appraised valuation, or agree-
ment in proportion of estate, real and personal.
But it was found that after 1775 towns could no longer
afford to maintain a tax collector and so
locally polls, and therefore the valuation tax
had been removed from 1775 to 1800, though the
tax levied had been reduced. For example, in
the 24 years to 1795, it was 1500, while in 1800
the legislature declared the polls should never
pay more than a third of the value tax. In 1800
also the state tax

exceeding \$33,000, the polls were reduced to 14 cents while in 1819 the general court enacted, that it should not exceed a sixth part of the whole state tax. In 1820 there were in Maine 59,606 taxable polls, and 21 million dollars of saleable property, as returned to the legislature by the assessors.⁽¹⁾ The tax was \$50,000, of which the polls at 17 cents each paid only \$10,133, while the estates paid \$39,867.⁽²⁾

As to town taxation, besides the periodic septennial state valuation, there was taken on the first day of May (now April first), a new census of taxable polls, and a new inventory of saleable estates for the purpose of assessing the year's taxes upon individuals, all property in general being taxable, except sheep, household furniture, wearing apparel, farming utensils, tools of

- (1) Appendix p.9 for table giving number of polls and valuation of the state as affixed by the valuation commissions and state assessors, 1820-1930.
- (2) Williamson's History of Maine, 1839, vol.2, p.684.

mechanics, pews and property belonging to literary and charitable institutions. Unimproved real estate however, from an early period of settlement, was taxed only at a third part of its worth, upon the principle that income was the object of taxation; but the Constitution of Maine (1820) abolished that distinction.⁽¹⁾ In the actual assessment, the sum which each townsman is to pay on his poll and estate is set in bills and gathered by the collector.

There were other sources of state revenue. One was the proceeds from the sale of public lands which began to accrue at the close of the Revolutionary War and amounted at the time of separation (1820) to the sum of \$186,324. Another source was escheats,

(1) Constitution of Maine, art.1X, sec.8; Resolve of Feb.24, 1875, amendment XV11; see amendment XXXV1; 62 Me.73,451; 63 Me.277,285; 67 Me.136; 70 Me.522,607; 72 Me.518,525; 73 Me.526; 84 Me.215; 86 Me.298,502; 88 Me. 180; 93 Me.594; 96 Me.522; 97 Me.597; 102 Me.528; 109 Me.169; 118 Me.503; 120 Me.15; 121 Me.321; 122 Me.22; 123 Me.121,573; 125 Me.140.

confiscations, fines and forfeitures. One of the largest was the annual tax beginning in 1812 of one percent on the capital stock of every bank in the state. (1)

The province and the commonwealth were at different times deeply in debt (at least they thought so). They owed between four and five millions of dollars in currency at the close of the Revolutionary War. This debt was reduced to \$56,000 in 1807, and afterwards still lower until the War of 1812 increased it to more than a million. This was, however, nearly all paid before the separation in 1820.

(1) Now only fifteen mills.

(b) Decennial Revaluations (1820-1890)

The present system of taxation in this state is substantially that borrowed from Massachusetts at the time of the separation (1820), and is the result of an attempt to enforce the principles of the first tax law adopted by the general court of Massachusetts Bay, whereby it was enacted in 1646:

"That every Inhabitant shall Contribute to all Charges both in Church and Common-wealth, whereof he doth or may receive benefit. And every such Inhabitant who shall not Contribute proportionable to his ability to all common Charges, both Civil and Ecclesiastical, shall be compelled there-unto, by Assessment and Distress, to be levied by the Constable or other officer of the Town".

The commonwealth of Massachusetts embodied this rule of taxation in the Constitution of 1780 in granting the general court "power and authority to impose and levy proportional and reasonable rates, assessments, and taxes upon all the inhabitants of and persons resident, and estates lying in said Common-wealth".

It was expressed in the original Constitu-

(2) Proposed Amendment (1950-1951)

The proposed amendment of January 1951 is a
change in the definition of "person" from one
who is a citizen of the United States to one
who is a citizen of the United States or
a citizen of the United States or a citizen of
any other country of the world. It is proposed
that the word "person" be defined as "any
individual who is a citizen of the United States
or a citizen of any other country of the world."

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other country of the world."

If this amendment is adopted, the original definition

tion of Maine,⁽¹⁾ as follows: "All taxes upon real estate, assessed by authority of this state, shall be apportioned and assessed equally, according to the just value thereof".

Although personal estate was not mentioned in the constitution as subject to equality of taxation, the first tax laws enacted by the legislature after its adoption included as taxable "all estates real and personal" not by law exempted; and by the seventeenth amendment of the constitution, adopted in 1875,⁽²⁾ equality of apportionment and assessment was made to cover personal as well as real estate. This principle of our system and many of its details remain as in 1821. They have been in vogue during the entire life of the state and were substantially the laws of our ancestors under

(1) Art.1X, sec.8; 62 Me.73,451; 63 Me.277,285; 67 Me.136; 70 Me.522,607; 72 Me.518,525; 73 Me.526; 84 Me.215; 86 Me.498,502; 88 Me.180; 93 Me.594; 96 Me.522; 97 Me.597; 102 Me.528; 109 Me.169; 118 Me.503; 120 Me.15; 121 Me.22; 123 Me.121,573; 125 Me.140.

(2) Art.1X, sec.8; see Maine cases cited with same footnote previously cited.

Massachusetts from the beginning. The only alterations have been the engrafting upon the system, from time to time, of amendments which were devised to meet the altered conditions of business and business methods, mainly from the great and multiplying interests of corporations and in the attempt to bring into the assessment lists the rapidly increasing, intangible wealth of recent years.

The constitution of Maine states that:(1)

"While the public expenses shall be assessed on polls and estates, a general valuation shall be taken at least once in ten years".

Accordingly the Maine legislature every ten years appointed a committee to fix the state valuation.(2) These committees were known as the state valuation commissions.

The only existing record of the methods formerly used in ascertaining the state valuation is

(1) Art.1X, sec.7; 62 Me.73,451; 63 Me.277,285;
84 Me.215; 86 Me.502.

(2) 1820, 1830, 1840, 1850, 1860, 1870, 1880, 1890.

that of the commission of 1840.⁽¹⁾ A legislative committee consisting of six members on the part of the Senate, and twenty-one members from the House of Representatives, and sub-committees consisting of three members from each county were appointed to select a standard town in each county, appraise its property, and make a detailed report for the consideration of the general committee. Another sub-committee consisting of eleven members was appointed to⁽²⁾ "fix a standard

2-9,34

- (1) In the appendix p. there is a true copy of the material collected by the valuation commission of 1840 for the town of Anson in Somerset county and also copy of the findings of 1830 for the town of Orono in Penobscot county. It should be noted that the material relative to the town of Anson's valuation etc for the year 1840 is copied on the exact kind of paper used at early period and I am able to present these pages only through the courtesy of the board of state assessors.
- (2) Quotation from records of the commission of 1840. The records of this valuation in 1840 consists of a small book. It is on file at the office of the board of state assessors at the state house in Augusta, Maine. There are, also, some records of the findings of the various other commissions on file at the state assessors' office but they are more or less incomplete.

value on such property as may be susceptible of a uniform value throughout the state".

Assessors of towns at this time (1840) were required to make their annual returns to the secretary of state.(1)

The state valuation established by this committee and sub-committees was \$69,246,288. The rate for the year 1840 was .0029. For a period of four years prior to this valuation no state tax had been assessed.

With some minor changes the state valuation was made in the manner above described until the year 1892, about one year after the creation of the board of state assessors.(2)

The people of Maine were not entirely satisfied with the work of the state valuation commissions which was done every ten years. Maine was growing and the functions of the state were increasing with the result that each convening leg-

(1) Revised Statutes, 1883, ch.3, sec.39.

(2) P.L., 1891, ch.103.

which on each property is not in accordance of
a uniform value throughout the State.

Assessment of lands at this time (1900) was

required to give their annual returns to the

Secretary of State. (1)

The State valuation established by this law

states and sub-commissioners was \$10,000,000. The

total for the year 1900 was \$10,000,000.

At this time prior to this valuation at State

tax had been assessed.

With this other changes the State valuation

was made in the summer of 1900 and until the

year 1901 when the first State tax was levied at

the basis of State valuation. (2)

The purpose of this law was to put the

land with the rest of the State on a uniform basis.

Since this was done every land owner, State and

private, and the locations of the lands were in-

creasing with the result that the tax was levied at

(1) Revised Statutes, 1887, c. 1, sec. 10.
(2) R.L., 1901, c. 1, sec. 10.

islature was faced with the problem of appropriating more money. Consequently the legislators were constantly looking for new sources of revenue or ways of making existing sources yield more.

1. The first of these is the fact that the
the first of these is the fact that the
the first of these is the fact that the
the first of these is the fact that the
the first of these is the fact that the

(c) Need for Change

Everywhere in Maine property was under-valued; towns and cities competed with each other in shifting the state tax, evading especially the tax on personal property.⁽¹⁾ For nearly two decades prior to the establishment of the board of state assessors, the governors⁽²⁾ of both parties in their messages to the various legislatures had urged a change in the tax laws, some of them advocating a permanent commission instead of the temporary one set up by the legislature every ten years.

1. Gubernatorial Messages.

For instance Governor Bodwell, in his address to the legislature, in January, 1887, called its

(1) Report of Special Tax Commission of Maine, 1890, pp.10-12.

(2) Dingley, 1874, 53rd leg. Acts and Resolves under resolves, the governors inaugural, pp. 209; Dingley, 1875, 54th leg. *ibid.* p.59; Garcelon, 1879, 56th leg. *ibid.* p.73; Davis, 1880, 59th leg. *ibid.* pp.213-214; Plaisted, 1881, 60th leg. *ibid.* p.71; Robie, 1883, 61st leg. *ibid.* p.204; Bodwell, 1887, 63rd leg. *ibid.* p.75; Burleigh, 1889, 64th leg. *ibid.* p.139.

attention to the need of an improved system for equalizing the valuation of the state, in the following words:

"It should be made the steady aim of the legislative power of the state to equalize the burdens of government. To that end I recommend that an earnest inquiry be made into the mode of our valuation, with the view of its improvement. A board, composed of one commissioner from each county, hastily summoned at the close of each decade with each member naturally endeavoring to have his own county valued at as low a rate as possible, would not seem to be the best method devisable. And yet, that is the character of our present system. A smaller number of commissioners, say not exceeding three, at work for a longer period, chosen, not as the representatives for the counties in which they may reside, but for the whole state, would be less cumbrous, less expensive and in many ways more efficient. The systems of valuation in force in other New England states should be carefully examined. Some improved methods in the states could, I have reason to believe, be profitably incorporated in our own system".⁽¹⁾

2. Special Tax Commission, 1890

a. Purposes

As a direct consequence of public sentiment reflected in the various governors' inaug-

(1) Maine, Acts and Resolves, 1887, 63rd leg. Under Resolves, p.75.

urals before mentioned, the sixty fourth legislature authorized Governor Edwin C. Burleigh with consent of the council to appoint a special tax commission of three to inquire into the revenue systems of other states in order to provide for a better and more effectual system of assessment and collection of taxes in this state. (1)

b. Recommendations

The report of this special tax commission of Maine appointed under resolve of the legislature approved March 8, 1889, reported in part as follows:

"The want of a central supervising head to our tax system we would supply by having a state board of assessors whose duties shall include among others, the general oversight of the state revenues, the assessment of such corporations as pay taxes directly to the state, the formulating and preparation of blank lists for returns of tax payers to the local assessors; the inventories of assessors; blank books for annual return of aggregates by local to state assessors; the apportionment of state taxes voted by the legislature and the enforcement of taxes, delinquent, upon wild lands and in unincorporated places. A not less important function of the state assessors in the plan we recommend, is that of state board of equalization. It is made their duty to equalize the valuation of the state biennially,

(1) Approved March 8, 1889.

in order that taxes voted by each legislature may be assessed on a new valuation, as it actually exists at the time of the assessment. It will also be the province and duty of the state assessors to preserve and report tabulated statistics of taxation and valuation of the different classes of property in the state, which have never been heretofore kept. In respect to such statistics, our archives are singularly deficient. Nothing of our valuation has been officially preserved excepting the decennial valuation in the aggregate by towns, of the valuation commissioners. And these do not distinguish between real and personal property. The resolves under which they have been appointed from time to time have not required anything more than aggregate valuations and polls to be reported. There is no record of the amount and value of personal property or of real estate separately assessed; and no date whatever from which may be learned the progress or regress of the state, or any county or section of it in the amount and value of the several classes of assessable property; of the cattle, horses, buildings, stocks, mortgages, money at interest, ships and vessels, stocks in trade and the like. Such statistics for the last few decades would have been very serviceable to us in ascertaining what property, and to what extent, has escaped its share of taxation, and to what extent the law, the assessors or the collectors have been responsible.

No state, we think, is so much remiss in this respect as ours. A letter to the secretary of state of any state from which we have desired statements in detail of valuations, has brought the information in reports of auditors, comptrollers, state assessors, tax commissioners or equalization boards, while we have called in vain upon the records of our own state for much needed data, whereby comparative research could be made.

Thus constituting the state assessors an

equalizing board will insure a more frequent equalization of values by officials who would be independent of local influence. Such a change has long been urged upon the legislature by successive governors, and we believe is generally demanded throughout the state as promising a substantial measure of relief".⁽¹⁾

The report of the tax commission of 1889 showed an increase in the assessed valuation since 1880 of \$30,880,069 for the state, including wild lands. The increase occurred in eleven counties while a decrease of \$2,481,320 occurred in five, Lincoln, Penobscot, Sagadahoc, Waldo and York. These last named counties were largely composed of farming communities. Thus for a part of the decade at least the less prosperous counties had been paying a greater share of the state tax than they rightfully should have paid under a fairer valuation because the state tax for ten years, was unjust to the losing communities and put a progressive premium upon the more prosperous ones.⁽²⁾

(1) Special Tax Commission Report, 1890, p.33.

(2) Rate of State Tax, 1820-1930, appendix pp.26-28.

"In other words," says the commission, "burdens belonging to the prosperous and wealthy counties to carry have been placed by this system of decennial equalization, upon the counties which are growing poorer. This \$30,000,000 of increase at two and one-fourth mills on the dollar, the present tax rate, would have yielded the state \$67,500 per year. Or taking \$3,000,000 as the average yearly increase for the ten years, the tax on it would have averaged \$33,500 per year, which other property has unjustly been obliged to pay, aggregating for the whole period \$335,000".⁽¹⁾

Thus the special tax commission of 1889 recommended the creation of a board of state assessors. This recommendation was put in operation by the legislature in 1891.⁽²⁾

- (1) Report of the Special Tax Commission of Maine, 1890, p.32.
(2) P.L., 1891, ch.103.

"in other words" says the committee, "the
data belonging to the program are being
submitted to other departments of the
of technical assistance, even the question
the United States. The 1950-51, 1951-52 of
at two and three times of the latter, the
present law rate, would have raised the rate
\$1,500 per year. The 1950-51, 1951-52 of the
which would increase the rate to \$2,000 per
on it would have averaged \$1,500 per year, which
other countries are usually able to pay.
percentage for the whole period 1950-51, 1951-52.

That the special tax consisted of 1950-51
consisted the amount of a 10% of the
one. This percentage was not an increase in
the percentage in 1950-51.

- (1) Report of the Special Tax Committee of 1950-51
1950-51, 1951-52.
- (2) T.L. 1950-51, 1951-52.

(d) Wild Land⁽¹⁾

The tax policy of the state was affected for many years by the receipt of revenue from the sale of public land. From the method which is considered the most nearly accurate, it is computed that the quantity of land contained in the tracts which are now holden under the ancient grants from the council of Plymouth, and those under purchases originally from the Indians, including also some smaller tracts intermixed with them, and which could not easily be ascertained separately, is not far from 2,481,000 acres; and the quantity alienated by the Province of Massachusetts, after the charter of 1691, and prior to the peace of 1783, is computed to be about 1,304,488 acres, making, in the whole quantity alienated before the territory came fully into the possession of the commonwealth, 3,785,488

(1) Forest Commissioners Reports 1908, 1922, pp. 36-104; Moses Greenleaf Survey of Maine, Chapter on Grants and Sales and Charles W. Goddard Sources of Land Titles in Maine, 1829, Portland.

acres.

At the termination of the long and arduous struggle for the independence of the nation, Massachusetts found herself a sovereign state, it is true. She possessed in common with the other states, her proportion of materials for a great and powerful empire. At that time, exhausted by the efforts and sufferings of the war, her people were borne down with the weight of taxes, her treasury empty, her credit that of a bankrupt, and her paper currency, in the market, was worth scarcely 10% of its normal value. Her commerce was next to nothing and her utmost exertions were barely able to discharge the ordinary expenses of government, in time of peace. She had no resources for the payment of the debts created by the war, except what might possibly be derived from the sales of her wild lands, or from direct taxes on the people. The latter they had already borne to the extent of their ability, and they could not be increased. The former seemed to promise some relief. Accordingly in 1783 a land

1910.

At the beginning of the long and anxious
struggle for the independence of the nation, I was
in the front ranks, I fought a heroic battle, it is
true. The government is common with the other states,
the government of the nation for a great and noble
cause. At that time, exhausted by the efforts
and sacrifices of the war, the people were weary,
down with the weight of taxes, and treasury empty,
the people lost all confidence, and the paper currency,
in the market, was worth scarcely 10% of its nominal
value. Her resources were nearly exhausted and her ut-
most exertions were being made to discharge the ob-
ligations of government, in time of peace. The
war had been a disaster for the government of the nation, and
it was the duty of the government to do its best to
bring the nation back to normal conditions, and from direct
taxation to indirect. The latter they had already
done to the extent of their ability, and they could
not be increased. The former seemed to promise some
relief, especially in 1910, when

office was established, and measures were taken to survey the lands, and open them to the market. In 1786, finding that the sales proceeded slowly, since the public debt was still unpaid and accumulating, and that the credit of the commonwealth was below par, the legislature resolved to make an effort to redeem the public debt by a lottery sale of 50 townships, which had been recently surveyed, between the Penobscot and Passamaquoddy. The land intended to be sold was represented by 2720 tickets, the price of each of which was fixed at 60 pounds, payable partly in specie, and partly in evidence of the public debt, or what were termed consolidated securities. By this means it was expected to redeem upwards of half a million dollars of the debt. (1) The effects of the war, however, were too recent, and the value of the lands too little known, and too lightly esteemed, to encourage

(1) Williamson, W. D., The History of the State of Maine, 1839, vol. 11, pp. 530-531.

very extensive purchases at that time. Consequently, the tickets in the land lottery were not all disposed of. At the conclusion of the sales it was found that but 437 tickets were sold, which had produced the sum of 26,220 pounds or equal to \$87,400. On the drawing of the lottery the prize lots amounted to 165,280 acres, making the average price received for these lands nearly fifty-two cents per acre.

About the year 1790, the value of the lands was increasing in the public estimation, and the attention of those who were interested in the establishment of literary and other public institutions was attracted towards them. They considered it as a fund from which the legislature might easily endow these institutions without any burden upon the community. Applications were accordingly made for those objects, and lands were readily granted. Other objects, however, soon came in for their share; and, for a time, the legislature was continually, and, in general, successfully importuned, not only for

very extensive holdings of land. Consequently, the effect in the land lottery was not all that great. At the conclusion of the sale it was found that 10,000 shares were sold, which had produced the sum of \$2,500,000 of capital to \$2,500,000. The amount of the interest and prize fund amounted to \$1,500,000, leaving the average prize received by those who bought fifty shares per share.

About the year 1790, the value of the land was increasing in the public estimation, and the effect of this was also reflected in the valuation of the property and other public institutions and enterprises. They considered it as a time when the legislature might easily make these institutions almost any burden upon the community. Speculations were accordingly made for some purpose, and lands were readily created. In fact, however, the lands were not sold in great numbers, for a time, the legislature was not so liberal, and in general, successfully ignorant, and only for

grants to colleges, academies, and schools, but to roads, bridges, canals, and other purposes. A large proportion of these grants were immediately purchased of the trustees of the institutions to which they were made; but some of them still remain in the hands of the original grantees. Grants of land were given the widows of soldiers in the wars of the Revolution and 1812, in lieu of pensions. Schools and academies were endowed with acres of forest lands, and, in such cases, whole townships were laid out in the unknown wilds of Maine. State improvements, like roads, the building of mills, and the promotion of other enterprises were often paid for by the sale of lands in this region, and the custom became quite prevalent of petitioning the legislature of Massachusetts for a section of some township of the district of Maine, in recognition of services rendered the state of Massachusetts by individuals, or by corporate bodies. Payments for the preaching and the spread of the gospel

...to colleges, universities, and schools, and in
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were made with wild lands, and the records contain resolves for the granting of these lands for ministerial purposes.

Even after Maine became a state, little was known of the great tracts of lands in the northern and eastern sections. Very erroneous opinions were held in respect to the value of these lands. Some considered them of little value, and others looked upon them as being very rich in resources. It is an interesting fact that, when the famous Bingham purchase was made in 1793, the price per acre was twelve and one-half cents. This tract comprised 1,000,000 acres on the Kennebec, and 1,107,396 between the Penobscot and Passamaquoddy. In 1816 a supposed authority wrote of this tract:

"In the tract on the Kennebec are a few good townships, but most of it is mountainous and barren."

This man estimated that the land was not worth over seventeen cents an acre, and declared its entire value was not over twelve cents per acre.

During the period from 1783 to 1820 (the birth of Maine's statehood) Massachusetts disposed of

with some other lands, and the records contain
 evidence for the transfer of these lands for mining
 rights.

Even after this process is over, little is
 known of the great transfer of lands in the 18th
 and 19th centuries. Very little is known of the
 value of the lands in the 18th century, and of the
 value of the lands in the 19th century. It is
 interesting to find that the value of the lands
 in the 18th century was much higher than in the
 19th century. This is due to the fact that the
 value of the lands in the 18th century was based
 on the value of the land as it was then, and
 the value of the lands in the 19th century was
 based on the value of the land as it was then.
 In 1816 a report was made of the value of the
 lands in the 18th century. It was found that the
 value of the lands in the 18th century was much
 higher than in the 19th century. This is due to
 the fact that the value of the lands in the 18th
 century was based on the value of the land as it
 was then, and the value of the lands in the 19th
 century was based on the value of the land as it
 was then.

This and other facts show that the land was not
 overvalued in the 18th century, and that the
 value of the land was not overvalued in the 19th
 century. This is due to the fact that the value
 of the land in the 18th century was based on the
 value of the land as it was then, and the value
 of the land in the 19th century was based on the
 value of the land as it was then.

by sales and grants 6,070,638 acres, which, added to the 3,785,488 acres granted by the Plymouth Council prior to 1783, makes a total of 9,856,126 acres (about one-half of the entire area of the state) disposed of before the state of Maine had any interest in or jurisdiction over the wild lands of the state. Massachusetts in the Act passed in 1786 authorizing a lottery for the sale of the 50 townships just surveyed, required that four lots be reserved in every township, "one for the use of the public grammar school forever; one for the use of the ministry; one for the first settled minister; and one for the benefit of public education in general". This is the beginning of the reservation of the lots still held in trust by the state and known as Public or School Lots.

The Articles of Separation between Massachusetts and Maine contain the following:

First. "All the lands belonging to the Commonwealth, within the District of Maine, shall belong, the one-half thereof to the said Commonwealth, and the other half hereof, to the state

to be formed within the said District, to be divided as is hereinafter mentioned; and the lands within the said District which shall belong to the said Commonwealth shall be free from taxation, while the title to the said lands remains in the Commonwealth; and the rights of the Commonwealth to their lands, within said District, and the remedies for the recovery thereof shall continue the same within the proposed state, and in the courts thereof, as they now are within the said Commonwealth, and in the courts thereof.

Seventh. All grants of land, franchises, immunities, corporate or other rights, and all contracts for, or grants of land not yet located, which have been or may be made by the said Commonwealth, before the separation of said District, shall take place, having or to have effect within the said District, shall continue in full force, after the said District shall become a separate state.

And in all grants hereafter to be made by either state, of unlocated land within the said District, the same reservations shall be made for the benefit of schools and of the ministry, as have heretofore been usual, in grants made by this Commonwealth. And all lands heretofore granted by this Commonwealth, to any religious, literary, or eleemosynary corporation, or society, shall be free from taxation, while the same continue to be owned by such corporation, or society.

Eighth. No laws shall be passed in the proposed state, with regard to taxes, actions or remedies at law, or bars, or limitations thereof, or other-wise making any distinction between the lands and rights of property of proprietors, not residents in, or not citizens of said proposed state, and the lands and rights of property of the citizens of the proposed state, resident therein.

Ninth. These terms and conditions, as here set forth, when the said District shall become a

separate and independent state, shall, ipso facto, be incorporated into, and become, and be a part of any constitution, provisional, or other, under which the government of the said proposed state shall, at any time hereafter, be administered; subject, however, to be modified, or annulled, by the agreement of the legislature of both of the said state; but by no other power or body whatsoever". (1)

In 1821 Governor King, under date of January 29, presented to the legislature a communication from the governor of Massachusetts in which it was proposed that Maine should purchase the lands owned by Massachusetts within the territory of Maine. In conformity with this resolve was passed;

"That James Bridge, Benjamin J. Porter, and Lothrop Lewis, together with one member to be appointed by the House of Representatives, be a committee on the part of this state, to meet a committee to be appointed by the legislature of the Commonwealth of Massachusetts, which committee on the part of this state, shall have full power and authority to negotiate, settle, adjust and determine with the committee of the said Commonwealth of Massachusetts, having similar and competent owners, for that purpose, and on that

(1) Journal of the Constitutional Convention, 1819-1820, pp.3-14.

behalf, all the stipulations, terms and conditions of a contract, by which the right, title and interest of the said Commonwealth, in the lands in this state, which have become the property of said Commonwealth, by the provisions of the act, entitled, "An Act relative to the separation of the District of Maine from Massachusetts proper, and forming the same into a separate state", may be transferred to this state; which contract, when made as aforesaid, shall by the said committee be submitted, as soon as may be, to the legislature of this state and of Massachusetts, respectively, for their approbation and ratification". (1)

The house elected Nicholas Emery a member of this committee, and the Hon. Daniel Rose was chosen on the part of the senate. The committees of the two states met and came to an agreement for the purchase by Maine of the lands belonging to Massachusetts, and on March 19, 1821, a resolve ratifying this agreement was introduced. (2) The agreement which was made by the representatives of the states was in accordance with the following schedule:

(1) Maine Acts and Resolves, 1821, ch.5, pp.52-54.

(2) Ibid., 1821, ch.51, p.77.

Acres			
53,320	Reserved lands at	25¢	\$13,320
9,000	In Lubec, at	20¢	1,800
13,000	In Ellsworth, at	25¢	3,250
6,000	In Orangetown, at	20¢	1,200
11,000	No. 23 adjoining		
	Machias, at	10¢	1,100
6,000	In Surry, at	25¢	1,500
120,000	Indian lands, at	15¢	18,000
3	In Portland estimated at cost		1,500
8,000,000	Unlocated lands, at	4¢	320,000
<u>8,218,323</u>	Acres	Amount	<u>\$361,680</u>

The Maine representatives urged that this agreement be ratified by the state for the reason that if Maine purchased the lands there would be at once "destroyed a perpetual source of collision and difficulty between the respective states".

The committee called attention to the price and said that "it is much larger than was generally anticipated". The committee stated that:

"It is readily admitted, that to incumber our infant state with a public debt, is an evil that ought, unless in cases of necessity, to be avoided. But the committee are also fully convinced, that greater and more serious evils would necessarily result to this state, should not the proposed agreement be carried into effect".

It is interesting to note that average price was only 4 2/5 cents per acre. Neither of the state

legislatures would ratify the agreement and so the board of joint commissioners proceeded to divide the lands between Maine and Massachusetts.

The first legislature adopted a liberal policy in the appropriation of lands for the building of roads and bridges.⁽¹⁾ It was recognized that in order to extend settlements good roads were imperative, and the system of extending aid in this direction was pursued for many years. At first Massachusetts was also liberal in aiding those improvements. The Aroostook road was built by the sale of granted lands. The building of 61 miles of that very important highway cost \$1,000 a mile. The legislative resolve for the building of roads, keeping them in repair, and like improvements, occupies many pages of the public documents and attest to the liberal policy favored by the first law makers of the

(1) Maine Acts and Resolves, 1820, ch.20, pp.26-27, ch.14, pp.19-21.

state. In other directions the policy of liberality was adopted. When the state house was built in 1828 ten townships and a half were appropriated to aid in the construction. From the sale of this land \$66,266.80 was realized. It is an interesting bit of history, that, when later more money was needed to complete the building, lands were bringing such a low price that the legislature would not appropriate any of them, but instead borrowed \$25,000 for the purpose. Large grants of land were given for the common schools, and to academies and colleges. This policy was approved by the governors, the legislators, and the people generally. In looking over the legislation since 1820 it will be found that the idea of giving all possible aid to the cause of education and a general diffusion of knowledge was one which was deep seated. It may be that some of those who favored large grants to academies and other educational institutions were influenced by motives not entirely devoid of self-

State. In other directions the policy of 1885-
1886 was adopted. When the State House was built
in 1888 the expenditure was a half million dollars
as to the construction. From the sale of
the land \$25,000 was realized. It is an in-
teresting fact of history, that, when the State
House was erected to complete the building, funds
were lacking and a low price was paid for the
land which was afterwards sold at a high price. The
State House cost \$25,000 for the building, \$10,000
for the land and some other small amount. This
was to complete the building. This money was
applied to the purchase of the building, and
the people prospered. In building the State House
it was found that it was better to build the
of having all quarters up to the order of the
and a general diffusion of knowledge was
and which was never wasted. It may be that some
of these are favored facts which are connected
and other successful institutions were built
and by which the people prospered.

interest, but the plan of the very large majority of the people was that the children of the state should have the advantage of securing an education, given at a minimum of cost. Liberality was displayed towards those who had served the country in time of war, and in 1834 the legislature passed an act granting 200 acres of land to every non-commissioned officer and soldier who had served for not less than three years in the Revolutionary War, and who was at that time a resident of the state. The widows of soldiers, who would come under the provisions of this act, were also entitled to the same amount of land.

Massachusetts disposed of by sales and grants from 1820 to 1853 a total of 2,369,061 acres and sold in common with Maine 1,750,605 acres more. This added to the 9,856,126 disposed of before Maine became a sovereign state, make a total of 13,957,792 acres within the present area of the state, for the disposition of which Maine is not

interest, and the aim of the very first report
by of the people has been the relation of the
state should have the character of something as
educational, rather than a collection of facts. In the
first year of the report, however, there was no such
aim of the country in mind, and in 1875 the
interest was placed in the hands of the people
and to every one interested in the state and its
future who has followed the report from year to
year in the first of many years, and the report
has since been published by the state, and the
public, and would have been the result of
this year, and also included in the report
of 1880.

Information obtained of the state in 1880
from 1875 to 1880 a total of 2,341,000 acres
and is divided into 1,200,000 acres
This report is the 2,341,000 acres of water
which has been a valuable article, and a total of
17,747,000 acres in the state, and the
state, and the information of which is not

responsible. This left only about six millions of acres or about one-third the area of the state to be disposed of by Maine, and of this about 3,355,000 acres had been sold and granted by her prior to 1853.

During the years 1836 to 1839 inclusive no state tax was assessed in the state, the expenses being met by the sales of lands.

It was plainly understood by the terms of the Act of Separation that Massachusetts should do her part in making improvements upon the lands which the Commonwealth and Maine owned in common. For a long time the Massachusetts legislatures were liberal in this manner, and there was no cause for complaints. But this spirit of fair play on the part of the motherstate was not destined to continue. Probably from a desire to secure as much as possible from her lands in Maine with the least possible outlay a far different course was adopted. Complaints were made that Massachusetts was not doing her part in the

building and repairing of roads and bridges and in making such improvements as were demanded by the settlers, and to open up new country for settlement. The legislature on April 3, 1852, passed a resolve which made it the duty of the⁽¹⁾ "governor to lay before the authorities of Massachusetts the grievances of which Maine complains in regard to the management and disposition of the lands, which that state owns in common and severalty in this state". As a result Governor Hubbard purchased the lands belonging to Massachusetts for \$362,500. The amount of land was 1,198,330 acres, and the price paid was about 30 1/3 cents per acre.⁽²⁾

In his message to the legislature January 6, 1855, Governor Anson P. Morrill said:

"The purchase of lands made by this state, has added more than a million acres to our domain, for which a large debt has been created, for the payment of which, in due time, provision must be made. However, that purchase may be considered, as a commercial transaction, involving the question of immediate loss or gain, it was

- (1) Maine Acts and Resolves, 1852, ch.413, p.399.
(2) House Documents no.12, Public Documents, 1854.

certainly very desirable to divest Massachusetts of the title, to those lands, even if it be found desirable to sell them again, as fair prices can be had, and the wants of the treasury may demand. By extinguishing her title, we dissolve connection with a co-tenant who had interests not felt in common with ours, and therefore would bear none of the burdens of building roads and bridges in the territory owned in common; and by the Act of Separation, Maine could tax no lands owned by Massachusetts, for any purpose whatever. It was an object then of considerable importance to have the fee pass from that state, that those lands might ultimately be held liable for taxation, for the usual purposes for which other lands are assessed in the state".⁽¹⁾

The grant to the European and North American Railway Company has been referred to as the "crowning calamity" of the wild land "tragedy" and called the "state steal" in which millions of acres of the people's land were deeded away to a private corporation. In one case the statement has been made that a "careful estimate shows that about 700,000 acres were given away by that deed, which the governor of the state signed. The railroad, as a matter of fact, was constructed for a distance of about twelve miles, but the deed had been signed, sealed and delivered, and thus ended the rights of the people in

(1) Maine Acts and Resolves, 1855, pp.276-277.

all that was left to them of a great inheritance". The facts are that on May 13, 1868, Governor Joshua L. Chamberlain, as authorized and directed by the legislature, signed a deed calling for 1,000,000 acres, more or less. It is of interest to know that the deed mentioned 92 townships, in many of which the state owned no land at all. The total number of acres, to which the state had title, and deeded to the European and North American Railway Company was about 690,000, and to the Bangor and Piscataquis Railway about 73,000, or a grand total of about 763,000. On about 200,000 acres of this the standing timber had already been sold by the commonwealth of Massachusetts so only the soil was conveyed to the Railway Company. and On about 200,000 acres more the standing timber had been sold by the state of Maine for the benefit of the permanent school fund. In the former there was no time limit in which to remove the timber, in the latter the purchasers had until 1884.

all that was left to me of a great inheritance.
The money was paid on the 15th, 1880, however.
I have a certificate, as evidenced and signed
at the Department, dated 15th, 1880, which
I, 1880, have kept, and it is of interest
to know that the land was given to me, as
one of the first of the land of the
The total number of acres, as shown in the
and 1880, and dated to the Department and
American Railway Company, dated 15th, 1880, and
is the same as the Department's report dated
1880, or a copy of the report of 1880, and
about 100,000 acres of this land, which
has been sold by the Department at
approximately as only the half was sold to
the Northern Railway. As about 500,000 acres
and the remaining half was sold to the
State of Texas for the benefit of the
school fund. In the future there will be
first in order to favor the farmer, in the
and the Government had until 1880.

In 1868 the legislature voted (1) "to convey by deed to the European and North American Railway Company and all the timber and lands belonging to the state situated upon the waters of the Penobscot and of the St. John Rivers, to be used by said company to aid in the construction of its line of railway as contemplated and provided for in an act entitled "An Act to provide means for the defense of the northeastern frontier".

It was supposed that the state owned about one million acres, but when title was examined it proved to be but about 700,000 acres. This railroad was completed from Bangor to Vanceboro and is now leased to the Maine Central Railroad. This is the only instance in the history of the state in which she directly aided in the building of a railroad. (2)

The legislature of 1874 passed a resolve authorizing the sale of state lands and timber. (3) This resolve directed the land agent, under the

(1) Maine Acts and Resolves, 1868, ch.604, pp. 524-526.

(2) Such towns as Belfast and Bucksport aided directly in the building of railroads.

(3) Maine Acts and Resolves, 1874, ch.319, pp. 195-196.

direction of the governor and council, to sell at public auction all the remaining timber lands, and the interest of the state in all timber and lands held in fee by the state, 'all lots set apart for settlement which should be found unfit for that purpose; also all lands held by the state for a permanent school fund, and other lands and rights in lands which were specified. The sale of these lands took place in Bangor, September 23, 1874. The sale was conducted by members of the governor's council. After this sale there were about 146,000 acres left in the townships of the state, and the legislature directed these lands to be sold by the land agent, under the direction of the governor and council. The act was approved by Governor Dingley, February 24, 1875. The sale occurred at Bangor, October 28, 1875, Governor Dingley and his council being present to superintend the sale. After these two sales only a few parcels of land were left in the ownership of the state, and these

were disposed of by sales and grants under authority of acts and resolves of the legislatures.

In 1878 the land agent in his report stated⁽¹⁾

"that all the public lands of the state having been disposed of, no further favors are now within the power of the state to grant for homesteads to settlers".

The disposition of the wild lands of Maine, which originally included the entire area of the state, follows:

	Acres
1. Granted by Plymouth council prior to 1783	3,785,488
2. Sold by Massachusetts 1783-1853	6,752,987
3. Granted by Massachusetts 1783-1853	1,686,712
Total conveyed in which Maine never had any interest	12,225,187
4. Sold by Massachusetts and Maine in common from 1820-1853	1,750,605
5. Sold by Maine 1820-1878	3,573,323
6. Granted by Maine 1820-1878	<u>1,968,285</u>
	19,516,912

It will be seen that the state of Maine by herself sold and granted 5,541,608 acres or less than 30% of the area of the state. Of this 1,198,330 acres or 20% was purchased from Massachusetts in

(1) Maine Land Agent Report, 1878, p.8.

1853. The price paid was 30 1/3 cents per acre. The 3,573,323 acres sold by the state brought \$2,014,221.66 or an average per acre of 56.4 cents. Of the 1,968,285 acres granted by the state about 700,000 acres were deeded to the European and North American Railway Company to aid in the building of the railroad from Bangor to Vanceboro. This road was completed and is now leased to the Maine Central Railroad. From the time Maine became a state in 1820 to the present time the state has never parted with a single acre of land except upon legislative authority.

The state itself still owns about 208 islands along the sea coast, the exact area of which is not known. It is also the owner of 107 acres in the town of St. Agatha, and of 200 acres in T14 R14 W.E.L. The area of school lots for which the state now acts as trustee is 393,320 acres. These school lots are not "public" lots in the sense that they are intended for the free

or unregulated use of the general public. On the contrary, they were reserved specifically for the purpose of providing funds for the maintenance of public schools. The area of the Indian lands is 19,149 acres for which the state acts as trustee.

In 1909 the forestry district⁽¹⁾ was created and exclusive of the public or school lots, 9,546,023 acres are in this district. A special tax for fire protection purposes was placed at $1\frac{1}{2}$ mills on the dollar on all property within this district. This was raised in 1919 to $1\frac{3}{4}$ mills and, in 1921, to $2\frac{1}{4}$ mills on the dollar. This is in addition to the regular state tax and is the fund which runs the forestry department.

In comparing the value of timber lands⁽²⁾

- (1) Report Forest Commissioner, 1921-1922, p.16; R.S., 1930, ch.11, sec.68-90.
- (2) Blue print appendix p.38 for valuation increases due to efforts of Board of State Assessors, also appendix p.66-7 for a list of surveyors and explorers who have cruised the wild lands and made possible a more accurate valuation.

of today with that of 50 or 100 years ago it should be remembered that the present values are in part at least the result of the use made of them by their owners. Only as a market was created for the timber did there come a value to the land and for many years there was a market only for white pine. The spruce, hemlock, poplar, and hardwood had no commercial value. The lumber companies and later the paper companies have helped make the present values, and the state is benefiting through taxes collected and employment and business made possible by them.

CHAPTER IV

The Maine Board of State Assessors

(1891-1908)

(a) Establishment (1891)

1. Membership

From its beginning the ^{of State Assessors} Board/has consisted of three members, which, until 1911, were elected by the legislature, although the special tax commission in its report of 1890 advocated their appointment by the governor and council.⁽¹⁾ One member must be appointed from the minority party.⁽²⁾ Since 1911 the members have been appointed by the governor and council.⁽³⁾ Eighteen men have held the office of member of the board of state assessors, while the office of chief clerk or secretary to the board has been held by only four men, including the

(1) P. 114.

(2) R. S., 1930, Ch. 12, Sec. 1; Constitution of Maine art. IX, par. 1; 105 Me. 104.

(3) Appendix pp. 61-62.

present chief clerk. The present chairman of the board has been connected with the board of state assessors and its work for over twenty years, first as land surveyor, second as chief clerk or secretary, and today as chairman of the board.⁽¹⁾

a. Powers and Duties

The board of state assessors has general supervision over the administration of the assessment and taxation laws of the state and over local assessors and other assessing officers.⁽²⁾ It equalizes the assessment lists of each town in accordance with the full market value of the property, affixing the state valuation biennially in the even numbered years.⁽³⁾ This valuation is used as a basis for assessing the state and county taxes for the years following.⁽⁴⁾ The

(1)

(2) R. S., 1930, ch. 12, Sec. 5; Duties as to taxes in Maine Forestry District, *ibid.*, ch. 11, sec. 69, 70.

(3) R. S., 1930, ch. 12, sec. 8.

(4) R. S., 1930, ch. 12, sec. 4.

board may summon before it for examination any town assessor or other officer, or any officer of any corporation, or any individual, and require him to produce any records, documents, or other papers in this control or custody, (1)

The law requires that the board make an official visit, annually, to each county in the state to confer with and give necessary advice and instruction to local assessors, and to obtain data relative to values of property and conditions affecting such values. This information is to be used in making the state valuation. (2) The work requires about four months, usually from June 15th to October 1st, and generally consists of some thirty or more official conferences with the various local assessors.

Local assessors are required to make a report each year to the state board on or before

(1) R.S., 1930, ch.12, sec.3.

(2) R.S., 1930, ch.12, sec.5.

August 1st. (1) This report must contain a summary of all taxable lands and buildings with the values stated separately. It must also contain a list of the kinds of taxable personal property with their assessed value. (2)

During the year preceding the assembly of the legislature, this board must place a value upon each city, town, plantation, and wild land township in the state. (3)

The annual duties of the board are, namely: to have general supervision over the expenditure of the money appropriated for cruising wild lands; (4)

To assess a state tax on each city, town and organized plantation in the state and a state and forestry district tax on each wild land township; (5)

- (1) R.S., 1930, ch.12, sec.7.
- (2) R.S., 1930, ch.12, sec.7.
- (3) R.S., 1930, ch.12, sec.13.
- (4) R.S., 1916, ch.9, sec.9.
- (5) R.S., 1930, ch.11, sec.13.

... (1) This report was received from ...
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To hold an annual convention of city and town assessors;(1)

To secure information relative to the yearly cut of timber from the wild land townships;(2)

To obtain a list of the personal property in unorganized townships and assess a tax upon the same;(3)

To assess a tax on steam and electric railroads,(4) telephone and telegraph companies,(5) express companies,(6) palace car companies,(7) savings banks,(8) trust and banking companies,(9) insurance companies,(10) loan and building ass-

- (1) R.S., 1930, ch.12, sec.18.
- (2) R.S., 1930, ch.12, sec.11.
- (3) R.S., 1916, ch.9, sec.9.
- (4) R.S., 1930, ch.12, sec.28-38.
- (5) R.S., 1930, ch.12, sec.39-45.
- (6) R.S., 1930, ch.12, sec.46-49.
- (7) R.S., 1916, ch.9, sec.33.
- (8) R.S., 1930, ch.12, sec.62-64.
- (9) R.S., 1930, ch.12, sec.72-75.
- (10) R.S., 1930, ch.9, sec.50-61.

To find the number of days and
hours, minutes, and seconds, the
following formula is used:
The number of days is found by
dividing the total number of
seconds by 86,400. The number of
hours is found by dividing the
remainder by 3,600. The number of
minutes is found by dividing the
remainder by 60. The number of
seconds is the remainder after
dividing by 60.

1	1.000000	1.000000	1.000000
2	1.000000	1.000000	1.000000
3	1.000000	1.000000	1.000000
4	1.000000	1.000000	1.000000
5	1.000000	1.000000	1.000000
6	1.000000	1.000000	1.000000
7	1.000000	1.000000	1.000000
8	1.000000	1.000000	1.000000
9	1.000000	1.000000	1.000000
10	1.000000	1.000000	1.000000

ociations, (1) the general franchise taxes on corporations, (2) bank stock, (3) and foreign banking associations and corporations. (4)

To make a report to the governor and council of their proceedings, including therein a tabular statement of all statistics derived from local assessors, (5) with schedules of all corporations, on which state taxes were assessed during the year, and such other statistics and information concerning revenue and taxation as may be deemed of public interest. (6)

1. Equalization and Valuation

Not-

ing in this chapter applies to wild land which constituted nearly a half of the area of the state. The discussion on wild land will be found

(1) R.S., 1930, ch.12, sec.65-67.

(2) R.S., 1930, ch.12, sec.21-27.

(3) R.S., 1930, ch.12, sec.76-78.

(4) R.S., 1930, ch.12, sec.68-71.

(5) Appendix p. Summary of questionnaires, 1921-1925. 40-46.

(6) R.S., 1930, ch.12, sec.16.

on the 1st of the month of January 1950, the following information was received from the Department of the Interior, Bureau of Land Management, regarding the status of the land in the area of the proposed project:

The land in the area of the proposed project is owned by the United States Government, and is located within the boundaries of the National Forest. The land is currently being used for grazing purposes, and is subject to the National Forest Management Act of 1966. The land is also subject to the National Antiquities Act of 1906, and the National Historic Preservation Act of 1966.

The land in the area of the proposed project is also subject to the National Forest Management Act of 1966, which requires the Department of the Interior to develop and implement a management plan for the land. The management plan for the land in the area of the proposed project is currently under review, and is expected to be completed by the end of the year.

1. The land in the area of the proposed project is owned by the United States Government, and is located within the boundaries of the National Forest.
2. The land is currently being used for grazing purposes, and is subject to the National Forest Management Act of 1966.
3. The land is also subject to the National Antiquities Act of 1906, and the National Historic Preservation Act of 1966.
4. The land in the area of the proposed project is also subject to the National Forest Management Act of 1966, which requires the Department of the Interior to develop and implement a management plan for the land.
5. The management plan for the land in the area of the proposed project is currently under review, and is expected to be completed by the end of the year.

in chapter three of this thesis.

The board of state assessors shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its just value. (1)

It affixes the state valuation biennially, on the even numbered years, which valuation is used as a basis for assessing the state and county taxes for the years following. (2)

- (1) R.S., 1930, ch.12, sec.8.
- (2) R.S., 1930, ch.12, sec.11.
- (3) R.S., 1930, ch.12, sec.5.

is chapter three of the book.
The first of these chapters
contains a statement of the
author's view on the subject of
the value of the book.
It follows the same pattern
as the other chapters, with
the author's view on the
subject of the book and
the value of the book.

(1) 5.2, 1930, 25.15, 25.15
(2) 5.2, 1930, 25.15, 25.15
(3) 5.2, 1930, 25.15, 25.15

The Board's official visits are generally held in the following named cities and towns:

Androscoggin one meeting of one day held at Auburn
Aroostook four " " " " " Houlton

Aroostook	four	"	"	"	"	"	Houlton Presque Isle Van Buren FortKent
Cumberland	one	"	"	two	"	"	Portland
Franklin	three	"	"	one	"	"	Rangeley Phillips Farmington
Hancock	two	"	"	"	"	"	Ellsworth Bar Harbor
Kennebec	"	"	"	"	"	"	Waterville Augusta
Knox	one	"	"	"	"	"	Rockland
Lincoln	"	"	"	"	"	"	Wiscasset
Oxford	three	"	"	"	"	"	Fryeburg South Paris Rumford
Penobscot	two	"	"	"	"	"	Lincoln
"	one	"	"	two	"	"	Bangor
Piscataquis	"	"	"	one	"	"	Dover-Foxcroft
Sagadahoc	"	"	"	"	"	"	Bath
Somerset	three	"	"	"	"	"	Pittsfield Skowhegan Bingham
Waldo	one	"	"	"	"	"	Belfast
Washington	two	"	"	"	"	"	Calais Machias
York	three	"	"	"	"	"	Alfred York Biddeford

During the year preceding the assembly of the legislature, this board must place a value upon each city, town, plantation and wild land township in the state.⁽¹⁾ To do this equitably, a large amount of first hand information must be accumulated. The chairman and secretary of the present board have personally visited all of the principal pulp and paper mills, cotton and woolen mills, saw mills, shoe factories and other industrial plants in the state. They have also visited a large number of farm properties, and have personally investigated conditions in several wild land townships.

It would be a physical impossibility for the board of state assessors to visit every town and city to get the required information necessary to make an accurate and just equalization every two years. It should also be borne in mind that Maine

(1) R.S., 1930, ch.12, sec.13.

contains 20 cities, 433 towns, 65 plantations, 377 townships, 163 islands and unorganized townships with an area of 9,435,173 acres. (1)

It must, therefore, be seen that equalization done by the board would in nearly every case be an approximation and would occur largely in localities where the most flagrant injustices and inequalities appeared. To properly carry out the spirit of the law in equalization it would at least require the year around employment of at least one expert on valuation in each of the sixteen counties in the state, which would at a conservative estimate cost \$50,000 a year.

The following table which the author has made shows from a careful examination, although perhaps not conclusive, that equalization occurred more in the cities than in the towns especially after 1912. The smaller communities have allowed their valuation to remain stationary and raised

(1) Board of State Assessors office, Jan. 21, 1931.

the necessary increase in revenue by raising the tax rate. The cities, although burdened by increasing governmental cost as a result of the World War were able to keep their rate below the state average because of the increased revenue derived from an increased valuation; and One would almost be led to the conclusion that perhaps the board in its equalization sought large parts of their increase in valuation from the cities.

Average rate of taxation in the twenty cities of Maine compared with the average for the entire state; (1)

1900-1925

Year	Cities	State	Difference
1900	.0219	.0208	Cities .0011 more
1902	.0223	.0217	Cities .0006 more

(1) Preface Annual Reports of Board of State Assessors, 1891-1930.

This summary is based on the results of the following
 the test. The data, which are based on
 the results of the test, are as follows:
 The results of the test are as follows:
 The results of the test are as follows:
 The results of the test are as follows:
 The results of the test are as follows:
 The results of the test are as follows:

The results of the test are as follows:
 The results of the test are as follows:
 The results of the test are as follows:

Year	1910	1911	1912
1900	1000	1000	1000
1901	1000	1000	1000
1902	1000	1000	1000
1903	1000	1000	1000
1904	1000	1000	1000
1905	1000	1000	1000
1906	1000	1000	1000
1907	1000	1000	1000
1908	1000	1000	1000
1909	1000	1000	1000
1910	1000	1000	1000

The results of the test are as follows:
 The results of the test are as follows:
 The results of the test are as follows:

1904	.02142	.02057	Cities .00085 more
1906	.0217	.0208	Cities .00047 more
1908	.02109	.0208	Cities .00029 more
1910	.02139	.0217	Cities .00031 less
1912	.02169	.02155	Cities .00014 more
1914	.02297	.02272	Cities .00046 less
1916	.02226	.02395	Cities .00098 less
1918	.02628	.02667	Cities .00039 less
1920	.03255	.03463	Cities .00208 less
1922	.03304	.03577	Cities .00273 less

1924	.03558	.03849	Cities .00291 less
<hr/>			
1926			Cities less
<hr/>			
1928	.0359	.04103	Cities .00513 less
<hr/>			
1930	.0388	.04428	Cities .005628 less
<hr/>			

It was during his administration in 1915 that Mr. McIntire, state assessor, voiced his opinion in favor of an annual state convention for the local assessors when he said in the report to Governor Oakley C. Curtis;

"It may be well to say, that in many cases, state and even county associations are being formed productive of splendid results, and in Maine with its great area, diversity of interests and multiplicity of tax problems, it is quite possible the time has come when we may well consider the wisdom of undertaking such work in this state, trusting that awakened interest and fuller knowledge may tend to simplify the great question of taxation".⁽¹⁾

(1) Report, 1915, p.21.

But it took the organizing ability of Chairman Stetson to make the now great institution for local assessors a reality, that is, a school for our Maine tax officials. On February 19th and 20th, 1916, occurred the first annual assessors tax convention held at the state house in Augusta. The annual conventions now generally take place about November 1st. They have proved themselves useful, instructive, entertaining and of great value in the solution of many of our local tax inequalities and misunderstandings.

Also during the administration of Mr. Bertrand G. McIntire, an Assessors' Handbook so-called was published and distributed to the local assessors by the state board.⁽¹⁾ The handbook was of great practical value to the local assessing officers since it stated in brief, clear and concise language the tax laws as they

(1) Appendix p.50.

then existed. The administration has not seen fit to continue this practice inaugurated by Mr. McIntire, although I believe they would profit by so doing. It would seem that the expense of continuing the policy of Mr. McIntire would be overbalanced by the practical use and value this handbook would be to the local assessors. and It would seem that it would be a useful aid in a more uniform and equal assessment.(1)

The duties of the board of state assessors relating to public utilities(2) as now on the statute books in fact makes the board largely a clerical, although not unimportant, department in so far as corporations are concerned. The taxes are in the main levied on the "gross receipts" and the only opportunity for administration is in the allotment of a portion of the excise tax upon railroads, street railways, telegraph and

(1) Appendix p.50.

(2) R.S., 1930, ch.12, sec.21-79.

telephone companies to the towns and cities in which the owners of the stock are domiciled.(1) There is apportioned to the towns and cities an amount of the total taxes equal to one per cent of the true value of the capital stock as of April 1st as shall be ascertained by the board.(2)

The work of this department has increased very materially in recent years. Formerly all of the necessary clerical work could be efficiently performed by two clerks. Now the carrying out of the provisions and work involved by recent legislative enactments requires a force of six full time clerks, and at times additional help must be employed to get the work completed within the time specified by law.

During the whole history of the board they have been emphasizing and talking equalization and standard of values for assessing property.

(1) R.S., 1930, ch.12, sec.28-46.

(2) R.S., 1930, ch.12, sec.40.

There is no standard as yet which has a state-wide application practically, and the chances are that there will not be a true and uniform standard of value until we get some sort of centralized administration of local assessment values. Proper centralization and control seems to be the best solution for the present unfair and unequal state of equalization. This will also overcome the lack of uniformity in the keeping of present day local tax data.

It is the purpose of the law now to draw a comparison between the local assessment and the equalization by the board of state assessors.

The statistics⁽¹⁾ show a greater change in the assessment of the real than of personal property. Of course this is nothing more than a continuation of the evil that was pointed out by the special tax commission of Maine.⁽²⁾ This report

(1) Appendix pp.69-71.

(2) Report, 1890, p.11.

stated that generally Maine was getting a more equitable assessment on real than on personal property.

The assessments on both real and personal property have not kept up the same relative increase that is possible in face of the fact that the board has unlimited power to alter valuations. In 1892 personal property was increased 11.4% while real property was increased 24.6%; but in 1924 the increase was slight as to personal property with a slight decrease by the board of state assessors on the real property assessments. In 1916 the increase on real property was 1.72% and 0.52% on personal property.

If we take into consideration the natural increase in both real and personal property it would seem that the board of state assessors should have increased the local assessment figures, more than it did.

The statistics⁽¹⁾ show that from 1892 to 1908 the local assessment on personal property increased 63.5%. The failure to increase the valuation on intangibles seems to be a great injustice to the real property owners.

The board stated⁽²⁾ that the increase in the year 1900 over 1898 was due to the erection of new mills, and to improvement to existing property rather than to a higher valuation of the same property. It would seem that the local assessors are resisting as much as possible all efforts of the board of state assessors to obtain a higher and more equitable valuation.

R.J. Sprague⁽³⁾ concluded his tax problems in Maine,⁽⁴⁾ as follows:

"The heaviest burden falls upon the part of

(1) Appendix pp. 69-71.

(2) Report of the Board of State Assessors, 1900, p.5.

(3) Professor of Economics and Sociology at the University of Maine.

(4) Proceedings of National Tax Conference, 1907.

the population least able to bear it, and constitutes one of the forces that are driving the men and women off the Maine farms, and causing the depopulation of rural communities".

In 1911 the board very definitely pointed out an inequality in the fact that in Maine \$18,362,898.07 in national bank savings deposits were not being taxed while similar accounts in trust companies and savings banks were taxed.⁽¹⁾ The legislature in its wisdom has failed as yet to follow the suggestion and recommendation of the board. If these were followed it would bring about a much greater tax equality which is much needed.

The recommendations of the board of state assessors seem to the author to have carried very little weight with the legislature. If the legislature had followed up the recommendations

(1) Report, 1911, p.10; *ibid.*, 1910, p.12; *ibid.*, 1912, p.13; Report of Maine Tax Commission, 1908, p.36; Abstract reports of conditions of National Banks no.168 from office Comptroller of the Currency, Washington D.C., Nov. 1, 1930, p.8, gives amount of such deposits, \$96,075,000.

of the board of state assessors when made, and enacted the desired legislation our problems of uniformity, and of equalization in taxation would be simpler to-day although not completely solved.

The failure of the board of state assessors to get better results and to accomplish more is due to the fact that in government power, responsibility, and results go together. The legislature has hardly ever given the board of state assessors the necessary legislation when it desired it, and further, definite responsibility has never been placed on the shoulders of the board. The consequence has been, as everyone knows, a lack of uniformity, equalization, proper valuation, new tax ideas, methods, and procedure. For example note the following:

RECOMMENDATIONS AND SUGGESTIONS
MADE TO THE LEGISLATURE BY THE BOARD OF
STATE ASSESSORS, BUT NOT ENACTED.

1 We think that it might be well for the state to furnish all the blanks and books required in the assessment of taxes. (1)

2 We have reason to believe that some national banks in Maine are doing what is practically a savings bank business in competition with savings banks and trust and banking companies, and presumably such deposits are escaping taxation altogether. (2)

3 We must have a low flat rate on intangibles, or enact an income tax law. (3)

4 In our judgment the present system of electing (local) assessors for short terms is wrong. For the interest of all concerned they should be elected for longer terms and they should be adequately paid for service rendered. (4)

5 If anything like equalization of taxation is ever attained that it must come through the work of the state assessors and such legislation as will naturally be brought about by their efforts.

6 Excise tax on motor expresses. (5)

(1) Report, 1891, p.136.

(2) Ibid., 1904, p.14.

(3) Ibid., 1918, p.21; ibid., 1930, p.20.

(4) Ibid., 1920, p.21.

(5) Ibid., 1930, p.20.

THE PROVISIONS OF THE ACT
AND THE PROVISIONS OF THE ACT
AND THE PROVISIONS OF THE ACT

1. We wish to state that the
provisions of the Act are
in accordance with the provisions of the Act.

2. We have to state that the
provisions of the Act are
in accordance with the provisions of the Act.

3. We wish to state that the
provisions of the Act are
in accordance with the provisions of the Act.

4. We wish to state that the
provisions of the Act are
in accordance with the provisions of the Act.

5. We wish to state that the
provisions of the Act are
in accordance with the provisions of the Act.

6. We wish to state that the
provisions of the Act are
in accordance with the provisions of the Act.

7. We wish to state that the
provisions of the Act are
in accordance with the provisions of the Act.

- 7 Taxation of tank cars.(1)
- 8 Taxation of bill boards.(1)
- 9 Uniform poll taxes.(1)

TARDY LEGISLATION

Recommended by the Board of State Assessors

1 A request(2) was made for funds to ^{ascertain} the present value of wild land. An appropriation was not forthcoming until thirteen years later in 1905.(3)

2 Equal taxation can only be accomplished by adequate and just laws and fearless discharge of their duties by the assessors.(4) No material increase in the powers of the board until 1909.

3 Uniform poll tax was recommended(5) but not enacted till 1921.

The evolution and modification of tax systems has of necessity been slow. The conservatism of legislatures is opposed to radical changes in existing laws. Nor has the work of special tax

- (1) Report, 1930, p.20.
- (2) Ibid., 1892, p.180.
- (3) Appendix p.38.
- (4) Report, 1899, p.3.
- (5) Ibid., 1914, p.21.

7. Revision of 1930 data. (1)
8. Revision of 1930 data. (2)
9. United Gold Reserve. (1)

TABLE 10

Estimated by the U.S. Bureau of Economic Warfare

1. The following is a list of the estimated values of the United Gold Reserve, as of the end of the year 1930, and as of the end of the year 1931.

2. The following is a list of the estimated values of the United Gold Reserve, as of the end of the year 1930, and as of the end of the year 1931.

3. The following is a list of the estimated values of the United Gold Reserve, as of the end of the year 1930, and as of the end of the year 1931.

The following is a list of the estimated values of the United Gold Reserve, as of the end of the year 1930, and as of the end of the year 1931.

Some of the necessary data are shown. The estimated values of the United Gold Reserve, as of the end of the year 1930, and as of the end of the year 1931.

of the United Gold Reserve, as of the end of the year 1930, and as of the end of the year 1931.

existing laws, and the date of their enactment.

- (1) Report, 1930, p. 10.
- (2) Ibid., 1931, p. 10.
- (3) Ibid., 1932, p. 10.
- (4) Ibid., 1933, p. 10.
- (5) Ibid., 1934, p. 10.
- (6) Ibid., 1935, p. 10.
- (7) Ibid., 1936, p. 10.
- (8) Ibid., 1937, p. 10.
- (9) Ibid., 1938, p. 10.
- (10) Ibid., 1939, p. 10.

commissions generally produced tangible results.(1)

The legislature elected good men.(2) The governors of Maine also have appointed good men, but it is the general belief that better men could have been found in almost every case. It is the further view of the author that Mr. Sterling as chief clerk or secretary, 1911-1929, now chairman, has been the most valuable man in the history of the board, and following him comes Mr. Stetson, and third, Mr. McIntire.

There should be an expert on valuation representing the board of state assessors in every county of the state so as to get greater uniformity, and equality of taxation and also to find "hidden" property.

There should be one central finance department located in Augusta instead of the several

(1) Report, 1902, p.35.

(2) Appendix pp.61-62.

conclusion, generally, is that the

author.

The following table shows the

results of the various tests

and, it is the general belief

that the results are as follows:

It is the general belief of the

author that the results are as follows:

new results, and the results are as follows:

the results of the tests, and the results are as follows:

the results, and the results are as follows:

There is no doubt as to the results of the tests:

concerning the results of the tests, and the results are as follows:

concerning the results of the tests, and the results are as follows:

the results of the tests, and the results are as follows:

the results, and the results are as follows:

There is no doubt as to the results of the tests:

concerning the results of the tests, and the results are as follows:

(1) The results of the tests, and the results are as follows:
(2) The results of the tests, and the results are as follows:

boards and commissions and departments which now
(3)
control taxation.

Since the governors of Maine have never seen fit to appoint a real authority on taxation to the board of state assessors it would seem proper that the services of an expert should be available for the commission. The author however realizes that F.H. Sterling, chief clerk or secretary of the board and now chairman, is an expert, but feels that perhaps his relationship to the board is such that might at sometime prohibit his always giving his views on the subject.

The salary⁽¹⁾ of the board and its chief clerk or secretary should be \$5,000^{each}/in order that the governor should not be excused from appointing men better qualified.⁽²⁾

(1) House Paper 660 now pending before the legislature, 1931, seeks a salary increase for the board.

(2) Appendix pp.61-63.

(3) See appendix P. 75 for S. P. 588, L. D. 954, approved April 2, 1931.

CHAPTER V

The Maine Board of State Assessors

(1909-1931)

(a) The Maine Tax Commission

1. Purpose

On March 13, 1907, there was approved a resolve to provide a commission to inquire into the present system of assessing and collecting taxes and if possible to provide a better and more complete system of assessment and collection and report to the governor and council.⁽¹⁾

2. Powers

By referring to the resolve⁽¹⁾ itself it will be noticed that the commission was not clothed with any power to issue summons, compel the production of books and papers, or to administer oaths. All that they could do was to give public hearings, which they did at Portland and in all the counties save Lincoln. But the hearings in

(1) Resolves, 1907, ch.108.

the adjacent counties of Sagadahoc and Knox were well advertised in Lincoln, and personal notices mailed to the Lincoln County Commissioners and to all of the local boards of assessors in the same county.

This commission collected a very valuable library of tax laws, reports and discussions and studied the tax laws of every state and territory of this country and of the Provinces of Canada. A careful synopsis of the tax laws was prepared. The commission also familiarized itself with the practical administration. They also subscribed to a clipping bureau and in this way kept in touch from day to day with the current newspaper comment all over the state and country on the subject of taxation. The members of the commission attended the international conference on taxation held at Columbus, Ohio, in November, 1907 and the one held in Toronto, Canada in October, 1908. In this way they acquired a great deal of valuable information concerning the best methods

and means of taxation.

3. Membership

Morrill N. Drew⁽¹⁾ of Portland was appointed chairman of the commission while William S. White⁽²⁾ of Rockland, Milton L. Merrill,⁽³⁾ St. Albans, George M. Hanson⁽⁴⁻⁵⁾ of Calais and Frank C. Deering⁽⁵⁻²⁾ of Saco were the other members, the latter being secretary. It is interesting to note that Clement F. Robinson⁽⁶⁾ of Brunswick was clerk of the commission.

4. Recommendations

The commission made the following recommendations:⁽⁷⁾

- 1 All assessments at full market value.
- 2 State assessors invested with more powers.
- 3 Apportionment of state tax on land values.

- (1) Speaker of the House, 1905, President of the United States Trust Co., Portland and a lawyer.
- (2) Leading business man.
- (3) Chairman of the Grange Legislative Committee.
- (4) Associate Justice Supreme Judicial Court of Maine, 1911-1924.
- (5) Democrat
- (6) Attorney General of Maine, 1929-1933.
- (7) Report of Maine Tax Commission, 1908, p.60.

- 4 Public service corporations be taxed on an ad valorem basis.
- 5 Taxation of savings deposits in national banks.
- 6 Taxation of life insurance companies on reserve values.
- 7 A graduated automobile tax.
- 8 Uniform tax on bank stock.
- 9 A direct and collateral inheritance tax.
- 10 Uniformity in valuing steamboats.
- 11 A mortgage recording tax.
- 12 Uniform poll tax.
- 13 Taxation of pleasure boats.
- 14 License fee on foreign corporations.
- 15 Regulation of public utilities.
- 16 Exemption of state, county and municipal bonds.
- 17 Exemption of mortgages.
- 18 Exemption of securities of such Maine corporations as pay a tax based on their full value.

The commission's first recommendation that all assessments should be at full market value has received considerable attention although they are still far from the ideal. It is quite evident that the board is still struggling with the problem. For example, in 1918 they say "under this constitutional provision⁽¹⁾ it has been held that all taxable property shall be assessed at the full market value."⁽²⁾ In other words, the price that

(1) Constitution of Maine, art.9, sec.8.

(2) 120 Me.21; 125 Me.27.

obtains (between a willing seller and a willing buyer".⁽¹⁾

but continuing in the same report,⁽²⁾ "The board of state assessors is a board of equalization. Experience, research and investigation have shown that the only safe basis in valuing property for purposes of taxation is to place all property, so far as possible, at its cash market value".

and still further in their 1920 report they say⁽³⁾

"In our opinion any percentage basis of assessment is contrary to law and offers no advantage to the taxpayer". In 1926 they say⁽⁴⁾ "The only safe and just system of assessing property is on the full valuation basis, and all assessors should approach this task unbiased by friendship, enmity or politics".

The commission's second recommendation that the state assessors should be vested with more powers was carried out and the powers and duties of the state assessors were materially increased.⁽⁵⁾ They were required to visit officially every county in the state at least once each year and at other times as may be necessary in the performance of

(1) Report, 1918, p.20.

(2) Ibid., 1918, pp.23-24.

(3) Ibid., 1920, p.20-21.

(4) Ibid., 1926, p.25.

(5) P.L., 1909, ch.220.

their duties for the purpose of inquiry regarding the methods of local assessment and taxation and to give necessary advice and instruction to municipal assessors as to their duties under the laws of this state. This Act requires the state assessors to have and exercise general supervision over the administration of the assessment and taxation laws of the state, and over local assessors in the performance of their duties, "To the end that all property shall be assessed at the just value thereof".⁽¹⁾ This measure was criticized as an unnecessary invasion of home rule.

Theoretically this criticism might have been true, but in practice the author believes that it was of great benefit to the whole state and resulted in greater uniformity of valuation and assessment, which after all is one of the most important principles involved in the whole question of taxation. As before quoted, the constitution of this state

(1) Constitution of Maine, art.9, sec.8.

provides that⁽¹⁾ "All taxes upon real and personal property shall be apportioned and assessed equally according to the just value thereof". It is a well known fact that the language of the constitution "according to the just value thereof" is capable of more than one interpretation and that it was more or less liberally construed by different boards of local assessors, so that the Act of 1909⁽²⁾ referred to contains a specific definition as to the correct interpretation of the language of the constitution; to wit: that "according to the just value thereof" shall be construed to mean "at the just value thereof".

The commission's third recommendation for the apportionment of the state tax on land values has not as yet been adopted.

The commission's fourth recommendation that public service corporations be taxed on an ad valorem basis was acted upon by legislative acts of

(1) Constitution of Maine, art.9, sec.8.

(2) Ch.220.

the session of 1909, the rate of taxation upon railroads, street railroads, telegraph, telephone, express and palace car companies was increased. This materially increased the state revenue from the taxes on corporations. (1)

The commission's fifth recommendation that savings deposits in national banks should be taxed has not as yet been followed, but there was at this session of the legislature introduced an Act to carry out this recommendation. (2)

The commission's sixth recommendation that life insurance companies be taxed on their reserve value was not followed although a life insurance company pays a tax (1) on its real estate (2) 2% on its premiums and (3) $\frac{1}{2}\%$ on its surplus. (3)

The commission's seventh recommendation that a graduated automobile tax be enacted was followed

(1) Appendix PP.11-24.

(2) 85th legislature, 1931, H.P., 1114, L.D., 691.
See appendix p.35.

(3) R.S., 1930, ch.12, sec.50; 79 Me.231; 103 Me.428.

by the 84th legislature⁽¹⁾ ⁽²⁾

The commission's eighth recommendation that a uniform tax on bank stock be enacted was followed by the legislature in 1921 when it placed a 15 mill rate on it. ⁽³⁾ The author introduced an Act into the 85th legislature which would double the present rate. ⁽⁴⁾ The author wishes to point out here that there is doubt in his mind whether or not the present tax rate on bank stock is not discriminatory and consequently unconstitutional.

The commission's ninth recommendation that a direct and collateral inheritance tax be imposed was later followed in 1917 and 1919. ⁽⁵⁾

The tenth recommendation of the commission

- (1) R.S., 1930, ch.12, sec.90.
- (2) H.P., 30, L.D., 38, see appendix p.38.
- (3) R.S., 1930, ch.12, sec.77.
- (4) H.P., 135, L.D., 54, see appendix p.37.
- (5) R.S., 1930, ch.77, sec.1-34.

relative to uniform valuing of steamboats is not of particular importance to-day.

The eleventh recommendation for a mortgage recording tax was never acted on by the legislature.

The twelfth recommendation for a uniform poll tax was acted upon in 1921.⁽¹⁾ The board of state assessors in their report for 1930 recommended "legislation that will cause all persons to pay a poll tax between the ages of twenty-one and sixty years".⁽²⁾

The commission's thirteenth recommendation for the taxation of pleasure boats has been enacted.

The commission's recommendation that a license fee on foreign corporations be enacted was followed to the extent that a tax of three-quarters of one percent a year on the amount of business done

(1) P.L., 1921, ch.42.

(2) Report, 1930, p.20.

in the state was imposed.(1)

The commission's fifteenth recommendation for the regulation of public utilities was acted upon in 1915.(2)

The commission's sixteenth recommendation for exemption of state, county and municipal bonds was enacted in 1909.(3)

The seventeenth recommendation relating to exemption of mortgages and the eighteenth relative to the exemption of securities of such Maine corporations as pay a tax based on their full value have not as yet been acted upon.

- (1) R.S., 1930, ch.12, sec.68.
- (2) R.S., 1930, ch.62, sec.1-82.
- (3) P.L., 1909, ch.49.

(b) Changes by the Legislature (1909)

1. Method of Selection of Board

Besides the changes in taxation previously indicated in this chapter the legislature in 1909 changed the method of selection of the board of state assessors from election by the legislature to appointment by the governor and council. This method has still continued to be used.

2. Salary Increase for Board

The 1911 legislature increased the salary of the members of the board from fifteen hundred dollars and expenses per year to two thousand dollars and expenses per year.⁽¹⁾

3. Extension of Supervisory Power

The 1909 legislature as previously pointed out in this chapter extended the supervisory power of the board of state assessors. It is the

(1) For further changes see appendix p.63.

opinion of the author that further extension might well be made in order to secure more equality, uniformity, and justice in taxation. ⁽¹⁾

(1) Boston University Bulletin No. 30, Vol. XIX, November 10, 1930, limits this chapter to twelve hundred words.

(c) Constitutional Amendments

1. Classification of Intangibles (1913)

The thirty-sixth amendment was proposed to the people by a resolve of the seventy-sixth legislature approved April 4, 1913. and By a resolve of the seventy-seventh legislature, approved ^{it} March 31, 1915, / was declared to have been adopted September 8, 1913 and by such a declaration became a part of the constitution. (1) This amendment changed article lX, sec.8, so that it now reads as follows;

"Sec.8. All taxes upon real and personal estate, assessed by authority of this state shall be apportioned and assessed equally, according to the just value thereof; but the legislature shall have the power to levy a tax upon intangible personal property at such rate as it deems wise and equitable without regard to the rate applied to other classes of property". (2)

Other constitutional amendments have been

(1) R.S., 1930, p.42.

(2) R.S., 1930, art.XXXVI, sec.8; 120 Me.21; 125 Me.27.

made but in the main they relate to extension of the debt limit so that the state may be bonded for the construction of highways and bridges. (1)

This period in the history of the board of state assessors brought about an increased interest in our state tax system, especially following as it did the very exhaustive report of the special tax commission of 1908 with its very concise and direct recommendations for tax revision and reform. More power was given to the board, and its duties were greatly increased. The change from the legislative appointment to appointment by the governor and council gave Maine a more useful tax body.

The constitutional amendment of 1913 permitting a tax on intangible property, although not of use during this period, at least established at an early date the tax principle that such property should bear its fair share of the tax burden, and thereby paved the way for a future state income tax.

(1) R. S., 1930, pp. 43-52.

CHAPTER VI

The Future of the Maine Board of

State Assessors (1931-)

(a) Centralization of Taxation Administration

In 1922 the Cole committee appointed by the legislature advanced the idea of a need for administrative reorganization and consolidation in Maine.

In 1930 the National Institute of Public Administration of 261 Broadway, New York City, as a result of the unrestricted gift of \$20,000 from the Spelman fund, conducted for Governor William Tudor Gardiner a survey of our state government and recommended a certain state administrative consolidation program for Maine. (1) The citizens' committee selected by the governor

(1) Appendix p.32-~~for~~ organization of Maine state government under the proposed administrative code and appendix p.33 for present organization of the state of Maine government.

to study the Spelman survey formulated a program for reorganization and reform that was presented to the 85th legislature by Senator Weatherbee of Penobscot county.⁽¹⁾

The movement for consolidation and centralization that is sweeping the country is about to take hold in Maine and that the next decade will show important changes in the duties, powers, functions and even membership of the board of state assessors. The author believes that he is writing about the board of state assessors when the time is drawing near that as such an agency its life is of doubtful duration and that soon it must give way to the modern and more efficient department of finance.⁽²⁾ Under the future reorganization the work of the present board of state assessors of three members will

(1) S.P., 60, L.D., 20.

(2) 85th legislature, S.P., 60, L.D., 20.

be carried on by a single headed bureau as a division of the department of finance. The bureau chief is to be in fact an expert in taxation and receive his appointment because of that fact rather than because he was a member of the Ku Klux Klan, Grange or Corporation group.⁽¹⁾

(1) The author's prophecy has indeed been fulfilled. See appendix p. 72 for S. P. 588, L. D. 954. An Act Relating to the Administration of the State. Approved April 2, 1931.

(b) State Assessment of Property

More and more the state is assuming control over matters of taxation. The auditing of the books of the towns and cities of Maine is now carried on very largely by the state auditor's office.

The author believes that in order to get better and more uniform and equal assessment of property that more state supervision and control will be necessary.

The board of state assessors recognize the weakness of the present system of electing local assessors for short terms and with inadequate salaries. (1) The solution would appear to be a full time county assessor appointed by the board of state assessors (2) from whom any aggrieved person would have an appeal.

(1) Report, 1926, p. 26.

(2) Now state tax assessor.

(c) The General Property Tax

The nation believes that The general property tax is here to stay as a part of our tax system but that it must be assisted by an income tax or classified property tax. The feeling in Maine now seems to favor the income tax. This form of tax reform was advocated by the state Grange at their 1930 convention and even the board of state assessors in their 1930 report advocated such reform. (1)

1. The Income Tax

The movement for an income tax is still in its infancy in Maine although receiving support from the board of state assessors (2) and the endorsement of the state Grange in 1930. An income tax may pass the house in the 1933 legislature but it will receive rough treatment at the hands

(1) P.20.

(2) Report, 1930, p.20.

of the corporation body of the senate. The best part of the next decade will have passed before a real income tax for Maine can be enacted. The question as to its constitutionality has been raised by its opponents. Such opposition is without foundation. An income tax would be constitutional in Maine without amendment to our fundamental law. If the indictment of Maine made by Frank R. Kent of the Baltimore Sun is true that "the Insull interests have bought up water power sites, banks and newspapers in Maine until they practically own the state"⁽¹⁾, it may be more than a decade before conservative Maine adopts an income tax.

2. The Gasoline Tax

With the state debt on June 30, 1930, amounting to \$20,720,300⁽²⁾, it is believed that

(1) Portland Evening News, Feb. 20, 1931, p.4.

(2) Spelman Survey, p. 68.

the future issuing of bonds for highway construction is unlikely and that the gasoline tax will be depended upon and used more and more for such purposes.⁽¹⁾

With the feeling quite universal that the gasoline tax is the fairest tax that is paid today, it is likely that the next few years will witness the use of a six or seven cent gasoline tax in Maine while one legislator predicts a ten cent tax within ten years.

3. Classification

The classification of personal property received an early start in Maine by the adoption of the constitutional amendment in 1913.⁽²⁾ But the only property thus far classified and taxed under this amendment has been bank stock.⁽³⁾ The constitutionality of this is seriously doubted by many Maine lawyers.

(1) Appendix, p.10.

(2) R.S., 1930, p.42.

(3) R.S., 1930, ch.12, sec. 77.

(d) New Taxes

Among the new taxes to be looked for in the near future in Maine is a state tax on cigarettes modelled on the Iowa plan. This form of taxation was advocated in 1922 by the then commissioner of education, Augustus O. Thomas, now a potential candidate for governor. If the Thomas candidacy is successful we can look for a renewal of agitation for the cigarette tax.

The tax on billboards will undoubtedly become law this year or in 1933. Agitation began in Maine as early as 1922 for such a form of taxation.⁽¹⁾ The board of state assessors renewed their recommendation for such a tax in 1930⁽²⁾ and two bills are now pending before the 85th legislature.⁽³⁾ One of the bills will undoubtedly pass the house but will probably die in the senate.

(1) Report, Board of State Assessors, 1922, p.21.

(2) Ibid., 1930, p.20.

(3) H.P., 29, L.D., 44; H.P., 28, L.D., 43.

1. Chain Stores

Chain store legislation has not appeared in Maine due to the fact that successful constitutional objections have been found in other states, especially in the south. As soon as such barriers have been removed, ~~the state will~~ as Maine will legislate in the field.

2. National Banks⁽¹⁾

a. Savings Accounts

1. Trust Companies

To-day in Maine trust companies pay an annual tax of one-half of one percent on their savings deposits after making certain deductions for Maine corporation securities, state and municipal bonds, etc. in which said deposits are invested.⁽²⁾

(1) For the whole story on state taxation of national banks see Hearings before the committee on Banking and Currency, House of Representatives, 71st Congress, 2nd session, H.R., 7752, May 9, 1930.

(2) R.S., 1930, ch.12, sec.72 and 73.

2. Savings Banks (1)

The provisions of the Maine law as to the taxation of savings accounts in savings banks are similar to those of trust companies previously outlined.

The Maine tax commission in 1908⁽²⁾ recommended the taxation of such savings deposits in national banks at the time amounting to about \$12,000,000 at the same rate as others being paid by trust companies and savings banks. They pointed out that the annual revenue would be about \$60,000 per year.

A similar suggestion was made by the board of state assessors in 1910,⁽³⁾ likewise in 1912,⁽⁴⁾ 1914,⁽⁵⁾ 1916⁽⁶⁾ and 1924.⁽⁷⁾ The U.S. treasury department reports under date November 1, 1930 deposits to the amount of \$96,075,000 in the sav-

(1) R.S., 1930, ch.12, sec.62-64.

(2) Pp.35-36.

(3) Pp.13, 14.

(4) P.13.

(5) P.21.

(6) P.24.

(7) P.23.

ings departments of national banks in Maine.(1)

It is estimated that if this amount of deposits were in the trust companies and savings banks of Maine that the annual tax paid by these state banking institutions would be increased \$250,000. Consequently in order to remedy what ~~the~~ is considered an inequality in the taxation of savings deposits in Maine ^{there was} introduced into the 85th Maine legislature an act which would impose upon the savings deposits in national banks the same tax that is now being paid by trust companies and savings banks on their deposits.(2)

3. Practice in Vermont and other States

Vermont(3) uses the same method of taxation of savings deposits in national banks as is em-

(1) Abstract of reports of Condition of National Banks, no.168, Nov. 1,1930. Office of Comptroller of the Currency, Washington, D.C.

(2) H.P., 1114, L.D., 691, appendix p.38.

(3) Vermont R.S., 1917, ch.48, p.268, sec.1070-1088.

bodied in the Act⁽¹⁾ introduced by the author into the 85th legislature. The constitutionality of this Act has been upheld by the United States supreme court in Clement national bank vs. State of Vermont.⁽²⁾ The New Hampshire law taxes savings deposits in national banks.⁽³⁾

- (1) H.P., 1114, L.D., 691, appendix p.38.
(2) 231 U.S., 120, decided Nov. 10, 1913.
(3) N.H., 1926, vol.2, p.280-281.

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CHAPTER VII

Conclusion⁽¹⁾

The general property tax in the United States is to-day being encroached upon by other forms of taxation. It is no longer the sole and all important form of taxation. The income tax, the excise tax on gasoline and many others are now used in this country to do away with the practical, theoretical and administrative defects of the general property tax.

The development of our present system of fiscal administration which has been outlined in this thesis shows a steady growth toward greater state control. In the beginning we had virtually complete freedom in the matter of local assessments. From this there has developed a gradual

(1) Boston University Bulletin vol.XIX, no.70, November 10, 1930 limits this chapter to twelve hundred words.

The second category is the United States
is 70-80 years removed from the time of
creation. It is no longer the gold and silver
and iron of America. The United States has been
for an age and many others are now in
this country as the result of the revolution. The
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increase of state control and authority. The author believes that a greater local administration of tax assessments under state control would be beneficial for the sake of local government and democracy in home affairs.. The problem of equal taxation in Maine in many instances can be solved through a development of a sense of local responsibility in each community.

The early history of Maine with its legislative decennial revaluations gave to Maine many tax abuses, evasions, undervaluations, inequalities and discriminations.

The creation of the board of state assessors helped at first to rid the state of many of the tax evils but the board's vigor and initiative were of a short duration. The board's efforts to secure higher standards for the local assessors in making their valuations have been very unproductive. The reason for this lies in a lack of adequate legislative grant of power. There has

importance of state control and planning. The
fact remains that a centralised administration
of the economic sector of the country would be
beneficial for the sake of local government and
economic growth. The question of equal
distribution of income is also important and has
not been a subject of a study of local re-
sponsibility in such countries.

The study of local government in the last
few decades has shown that there have been many
changes, especially in the field of local
administration.

The results of the study of local govern-
ment in the last few decades are as follows:
1. The study of local government has shown that
there has been a general trend towards centralisation
of power and authority. This has been the case
in many countries, especially in the field of
economic planning and development. The study has
also shown that there has been a general trend
towards decentralisation of power and authority.
This has been the case in many countries, especially
in the field of local government and administration.
The study has also shown that there has been a
general trend towards the development of local
government and administration. This has been the
case in many countries, especially in the field
of local government and administration.

been no adjustment of the relative burden of taxation between the urban and rural tax payers. The lack of an income tax gives exemption from taxation to most of Maine's intangibles which are in the main owned in the city rather than in the country. The increase in wild land values brought about by the activities of the board of state assessors is an example of what might be accomplished with other property valuations if an honest endeavor were to be made. The board of state assessors as far as the taxation of corporations is concerned, act as merely clerks in the matter.

Undoubtedly much could be accomplished through the use locally of uniform books and forms in their local assessments and the more universal use of a uniform accounting system and methods. The board of state assessors should have the power to employ from time to time a tax expert to assist them with their problems. The adoption of an income tax will undoubtedly come within the next

ten years. The income tax will care for the taxation of savings deposits in national banks now escaping taxation. With the state's credit bonded to the hilt and an ever increasing demand for concrete highways and better rural roads we may well expect a ten cent gas tax within the next ten years. Old age state pensions will be with us in twenty-five years. Soon cigars, cigarettes and tobaccos will be taxed by Maine. The taxation of the chain store will also become a law as soon as constitutional objections can be avoided. The board of state assessors will be replaced by the state tax assessor as a result of legislation approved April 2, 1931.⁽¹⁾

Salaries for tax officials, both state and local, must be substantially increased and put upon a full time basis if reform and progress are to be made in equalizing and adjusting the tax burden.

(1) S. P. p. 588, L. D. 954 (1931).

Our present tax laws should be amended so as to include tank cars in our tax system, as was recommended this last year by the Board of State Assessors. Increased tax on motor trucks will be a consequence of the demand for better roads, especially when we begin to widen our present system of concrete highways. Taxation of billboards will be almost inevitable with our next legislature, in view of the trend, competing as we are for the summer tourist traffic. This movement has most recently been accented by the New Jersey tax law and the Ontario prohibition of billboards.

The board of state assessors is coming to an end, at a time when efficiency and economy in taxation is being prominently **emphasized**. The day of the part-time commission has passed, and now the full-time assessor, upon whom definite responsibility can be placed, is here. Maine is now beginning a definite change from the old to the new method of tax administration. It is expected that Governor William Tudor Gardiner will appoint a capable man as our first state tax assessor,

to carry out this change in the state tax system, inasmuch as Governor Gardiner was in the main, largely responsible for the reform. The credit for the improvement belongs to the governor. The responsibility is his, and Maine can expect that political expediency will not be the guiding light. The governor's appointments are generally to be commended because of their merit rather than political flavor.

The problem in Maine today is not that too much money is being raised for tax purposes, but that the tax burden is now unequally distributed.

Of course too much in tax reform cannot be expected until the people of Maine become educated to the proposition that in order to get basic economic justice in the field of taxation, they must use their ballots in such a way as to cast off the control of the Power Trust, and send to Augusta as their representatives, men and women who reflect their ideas of social justice. The ideal is far off.

The need is imperative in our present complex social order. The public schools, colleges, and universities are the means by which the goal can be attained. The salvation of our present democracy is education.

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APPENDIX

The following is a true copy of the report
of value given by the Public Valuation Commission
submitted for the year ended ending 1977 by
the Joint Assessment of Income, Capital

(a) Important Tables

The following is a true copy of the items
of value given to the State Valuation Commission
appointed for the ten year period ending 1830 by
the local Assessors of Orono, Maine.

The following is a list of the names
of those who have been elected to the
position of the first vice president of
the board of directors of the company.

Year of 1831 Town of Orono County of Penobscot

	Rate	Value
401 Number of polls 21 years of age and upward liable to be taxed		
7 Number of males supported in full or in part by the town		
5 Number of females supported in full or in part by the town		
169 Average annual expense for supporting person		
4 Number of aliens not naturalized		
113 Number of dwelling houses	190	21,470
35 Number of barns	50	1,750
5 Number of shops and stores for the sale of merchandise	190	950
1 Number of warehouses for the deposit of merchandise	50	50
3 All other manufacturers in metals		
\$1500 Value of articles manufactured annually		

Year of 1951	Form of Group	Number of Members
1. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
2. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
3. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
4. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
5. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
6. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
7. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
8. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
9. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
10. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None
11. Number of groups of 100 members or more of which the total number of members is 100 or more	None	None

	Rate	Value
1 No. of canneries		
12 No. of pits or vats	3	36
10 No. of stores, shops, offices and bldgs, whether attached to or included in dwelling houses or other bldgs. or not	25	250
30 All other shops and bldgs. of the value of \$20 and upwards	25	750
2 No. of grist mills	200	400
4 No. of pairs of stones		
6600 No. bu. of grain ground annually		
18 No. of saw mills		
35 No. of saws per saw	850	29,750
15,600,000 No. of ft. of boards and other lumber sawed annually		
5 No. of clapboard machines	75	375
410,000 No. of M. of clapboards sawed annually		
7 No. of lath machines	75	525
3,400,000 No. of thousand laths sawed annually		
1 All other machines for wood work		

1	No. of quantities	
12	No. of lots of year	32
13	No. of lots of year	
14	No. of lots of year	
15	No. of lots of year	
16	No. of lots of year	
17	No. of lots of year	
18	No. of lots of year	
19	No. of lots of year	
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96	No. of lots of year	
97	No. of lots of year	
98	No. of lots of year	
99	No. of lots of year	
100	No. of lots of year	

	Rate	Value
150 Value of all other manufactures in wood		
1 No. fulling and cloth- ing mills	125	125
300 Value of cloth dressed annually		
2 No. of carding machin- es	60	120
10,000 Amt. of wool carded an- nually		
1 No. of brick yards		
138,000 No. of bricks made an- nually		
\$3,700 Amt. of each person's stock in trade includ- ing goods, wares and mer- chandise of every des- cription at home or a- broad, averaged for the year		\$3,700
\$2,160 Amt. of money loaned or on interest more than the person pays interest for		2,160
Amt. of bank stock or shares of, in this state		1,770
115 No. of acres of tillage land exclusive of land first cleared and never plowed, and including orchard tillage	9	1,035

	Rate	Value	Doomings Add Deduct
300 No. of bu. Indian corn raised annually on said tillage land			
605 No. of bu. wheat raised annually on said tillage land			
30 No. of bu. rye raised annually on said tillage land			
385 No. of bu. oats raised annually on said tillage land			
66 No. of bu. peas and beans raised annually on said tillage land			
4,290 No. of bu. potatoes raised annually on said tillage land			
302 No. acres of English and upland mowing, including orchards mowed	9	2,718	290
341 No. of tons England and upland hay raised annually on said mowing land			
140 No. acres of pasturage including orchards pastured	4	560	7
82 No. of cows the pasture will keep			
12,138 No. acres of woodland	116	14,080	

Description and Content	Value	Date
100 No. of 1st. Indian year passed annually on this island 1895		
100 No. of 2nd. Indian year passed annually on this island 1895		
100 No. of 3rd. Indian year passed annually on this island 1895		
100 No. of 4th. Indian year passed annually on this island 1895		
100 No. of 5th. Indian year passed annually on this island 1895		
100 No. of 6th. Indian year passed annually on this island 1895		
100 No. of 7th. Indian year passed annually on this island 1895		
100 No. of 8th. Indian year passed annually on this island 1895		
100 No. of 9th. Indian year passed annually on this island 1895		
100 No. of 10th. Indian year passed annually on this island 1895		

	Rate	Value	Doomings	
			Add	Deduct
4,652 No. acres of unimproved land not covered with wood	75	3,489		1,213
2,895 No. acres unimprovable or wasteland				
180 No. acres of land used for roads				
1,494 No. acres of land covered with water exclusive of tidewater				
21,946 Total number acres of land within the exterior limits of the town				
57 No. of horses and colts 3 years old and upwards	18	1,026		
1 No. of colts 2 years old	12	12		
2 No. of colts 1 year old	8	16		
179 No. of oxen 4 years old and upwards	15	2,685		
141 No. of cows of all ages	9	1,269		
20 No. bulls, steers and heifers 3 years old	7	140		
29 No. of bulls, steers and heifers 2 years old	5	145		
34 No. of bulls, steers and heifers 1 years old	3	102		
519 No. sheep of native breed 6 mos. old and upwards				
105 No. swine 6 mos. old and upwards	2	210		

7 No. of chasses or other two wheel pleas- ure carriages	Rate	Value	Doomings	
	40	280	Add	Deduct
		91,948	297	1,213
		916		
		<u>\$91,032</u>		
1930	73,405	73,405		
1931	72,286	72,286		
1932	65,844	65,844		
1933	105,403	105,403		
1934	138,533	138,533		
1935	143,281	143,281		
1936	163,589	163,589		
1937	172,722	172,722		
1938	167,979	167,979		
1939	173,785	173,785		
1940	189,176	189,176		
1941	178,131	178,131		
1942	193,190	193,190		
1943	184,231	184,231		
1944	180,212	180,212		
1945	192,252	192,252		
1946	189,215	189,215		
1947	132,187	132,187		
1948	167,217	167,217		
1949	262,262	262,262		
1950	265,247	265,247		
1951	262,125	262,125		
1952	239,242	239,242		
1953	212,267	212,267		
1954	210,206	210,206		
1955	214,228	214,228		
1956	211,224	211,224		
1957	215,253	215,253		

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The following table gives the number of polls and valuation of the State of Maine as affixed by Valuation Commissions and State Assessors since its organization in 1820.

Year	Polls	Valuation
1820	59,606	\$20,062,778
1830	66,986	28,807,687
1840	86,544	69,246,288
1850	105,602	100,157,573
1860	128,899	164,714,168
1870	143,561	224,812,900
1880	160,569	235,978,710
1890	172,799	309,096,041
1892	167,378	314,330,181
1894	176,785	324,478,321
1896	180,176	328,500,994
1898	178,131	329,516,244
1900	180,190	336,699,649
1902	184,631	352,228,897
1904	188,915	366,514,014
1906	190,456	394,732,990
1908	189,415	428,212,465
1910	196,117	451,780,119
1912	197,617	478,192,044
1914	202,260	498,487,949
1916	206,847	521,402,933
1918	202,125	577,442,529
1920	209,848	637,753,213
1922	216,907	672,767,742
1924	216,808	700,439,297
1926	214,588	724,938,295
1928	213,904	743,688,259
1930	215,553	757,289,579

(1) R.R., 1930, ch. 13, sec. 79-89.
 (2) Proposal before State Legislature, R.F., 1935
 to increase the tax to five cents.

The following is a list of the names of the persons who have been elected to the office of the President of the United States since 1789.

Year	Name	Party
1789	George Washington	None
1792	John Adams	Federalist
1796	John Adams	Federalist
1800	Thomas Jefferson	Democratic-Republican
1804	Thomas Jefferson	Democratic-Republican
1808	James Madison	Democratic-Republican
1812	James Madison	Democratic-Republican
1816	James Monroe	Democratic-Republican
1820	James Monroe	Democratic-Republican
1824	Andrew Jackson	Democratic-Republican
1828	Andrew Jackson	Democratic-Republican
1832	Andrew Jackson	Democratic-Republican
1836	Martin Van Buren	Democratic-Republican
1840	William Henry Harrison	Whig
1844	James K. Polk	Democratic-Republican
1848	Franklin Pierce	Democratic-Republican
1852	Franklin Pierce	Democratic-Republican
1856	James Buchanan	Democratic-Republican
1860	Abraham Lincoln	Republican
1864	Abraham Lincoln	Republican
1868	Ulysses S. Grant	Republican
1872	Ulysses S. Grant	Republican
1876	Rutherford B. Hayes	Republican
1880	James A. Garfield	Republican
1884	James A. Garfield	Republican
1888	Benjamin Harrison	Republican
1892	Benjamin Harrison	Republican
1896	William McKinley	Republican
1900	William McKinley	Republican
1904	Theodore Roosevelt	Republican
1908	Theodore Roosevelt	Republican
1912	Woodrow Wilson	Democratic-Republican
1916	Woodrow Wilson	Democratic-Republican
1920	Warren G. Harding	Republican
1924	Calvin Coolidge	Republican
1928	Herbert Hoover	Republican
1932	Franklin D. Roosevelt	Democratic-Republican
1936	Franklin D. Roosevelt	Democratic-Republican
1940	Franklin D. Roosevelt	Democratic-Republican
1944	Franklin D. Roosevelt	Democratic-Republican
1948	Dwight D. Eisenhower	Republican
1952	Dwight D. Eisenhower	Republican
1956	Dwight D. Eisenhower	Republican
1960	John F. Kennedy	Democratic-Republican
1964	Lyndon B. Johnson	Democratic-Republican
1968	Richard M. Nixon	Republican
1972	Richard M. Nixon	Republican
1976	Jimmy Carter	Democratic-Republican
1980	Ronald Reagan	Republican
1984	Ronald Reagan	Republican
1988	George H. W. Bush	Republican
1992	Bill Clinton	Democratic-Republican
1996	Bill Clinton	Democratic-Republican
2000	George W. Bush	Republican
2004	George W. Bush	Republican
2008	Barack Obama	Democratic-Republican
2012	Barack Obama	Democratic-Republican
2016	Donald Trump	Republican
2020	Donald Trump	Republican

GASOLINE TAX⁽¹⁾

July 1923	One Cent
July 1925	Three Cents
Oct. 29, 1927	Four Cents
1931 ⁽²⁾	Five Cents

REVENUE

July 1st to June 30

1923-1924	\$451,307.30
1924-1925	560,038.42
1925-1926	1,656,104.51
1926-1927	2,051,788.16
1927-1928	2,746,481.14
1928-1929-	3,503,779.02
1929-1930	4,065,092.14

(1) R.S., 1930, ch.12, sec.79-89.

(2) Proposal before 85th legislature, H.P., 1117
to increase the tax to five cents.

CHANGING THE

July 1957	One Year
July 1958	Two Years
Oct. 30, 1957	Four Years
July 1957	Five Years

REMARKS

July 1st 1957-1958	1957-1958
1958-1959	1958-1959
1959-1960	1959-1960
1960-1961	1960-1961
1961-1962	1961-1962
1962-1963	1962-1963
1963-1964	1963-1964
1964-1965	1964-1965

(1) E.S., 1958, on 15, sec. 73-85.
 (2) General before 1958 Legislature, E.S., 1957.
 To increase the tax to five cents.

MAINE CORPORATION TAXES 1891-1930

Railroads

First taxed by Chapter 258, Public Laws 1875

1891	\$122,430.89	Includes tax on street railway
1892	125,043.05	" " " " "
1893	160,440.84	" " " " "
1894	182,890.48	" " " " "
1895	146,878.18	
1896	143,270.16	
1897	161,885.56	
1898	156,660.49	
1899	153,792.90	
1900	168,323.13	
1901	289,157.90	
1902	323,983.85	
1903	375,808.64	
1904	418,868.02	
1905	439,607.84	
1906	478,141.04	
1907	587,205.38	
1908	638,214.04	
1909	593,148.95	
1910	684,268.81	
1911	810,296.03	
1912	842,804.51	
1913	928,533.95	
1914	995,445.35	
1915	1,030,272.80	
1916	903,801.38	
1917	1,029,797.12	
1918	1,242,672.77	
1919	1,445,454.95	
1920	1,576,087.61	
1921	1,980,008.31	
1922	1,908,561.12	
1923	1,915,500.52	
1924	1,897,170.54	
1925	1,799,742.72	
1926	1,804,137.22	
1927	1,879,914.38	
1928	1,897,629.87	
1929	1,527,170.01	
1930	1,658,109.19	

Street Railroads
First taxed by Chapter 258, Public Laws 1875

1891	Not separated from Railroad Tax
1892	" " " " "
1893	" " " " "
1894	" " " " "
1895	\$4,394.10
1896	4,799.78
1897	5,641.50
1898	6,946.86
1899	6,325.21
1900	5,617.53
1901	11,936.01
1902	12,817.78
1903	12,838.72
1904	15,202.74
1905	15,843.39
1906	15,977.78
1907	18,400.18
1908	19,370.29
1909	21,437.67
1910	35,497.53
1911	40,193.79
1912	45,566.38
1913	48,266.69
1914	55,897.39
1915	59,082.20
1916	58,708.49
1917	65,972.39
1918	77,529.46
1919	78,854.50
1920	102,692.53
1921	123,830.51
1922	138,088.76
1923	131,675.51
1924	124,403.42
1925	111,271.90
1926	100,478.30
1927	102,761.95
1928	90,059.31
1929	81,326.95
1930	81,867.79

Telephone Companies

1891	\$2,059.87
1892	2,125.00
1893	3,208.40
1894	3,862.36
1895	4,021.43
1896	6,795.94
1897	7,849.10
1898	8,689.61
1899	9,218.02
1900	11,020.46
1901	14,210.02
1902	16,929.20
1903	20,122.38
1904	21,027.63
1905	25,030.33
1906	33,094.91
1907	40,406.22
1908	45,692.53
1909	48,532.05
1910	54,988.32
1911	56,832.06
1912	84,081.88
1913	91,649.39
1914	98,351.38
1915	107,599.61
1916	114,369.80
1917	127,505.90
1918	137,442.73
1919	150,358.29
1920	182,193.55
1921	201,942.29
1922	210,353.44
1923	222,911.41
1924	233,220.72
1925	246,087.56
1926	273,082.96
1927	308,432.06
1928	322,055.88
1929	320,305.15
1930	345,913.99

Telegraph Companies

1891	\$6,200.00
1892	6,000.00
1893	8,000.00
1894	8,175.00
1895	7,175.00
1896	7,175.00
1897	7,175.00
1898	6,337.50
1899	6,387.50
1900	6,387.50
1901	2,854.53
1902	3,072.99
1903	3,200.00
1904	3,128.77
1905	2,813.41
1906	2,848.11
1907	2,822.85
1908	2,573.75
1909	2,109.94
1910	3,765.99
1911	4,165.42
1912	6,494.34
1913	6,739.88
1914	7,392.22
1915	7,432.33
1916	7,955.89
1917	10,742.42
1918	11,484.86
1919	12,067.23
1920	17,016.72
1921	17,704.39
1922	17,068.04
1923	17,940.50
1924	21,460.31
1925	22,878.22
1926	25,003.91
1927	25,961.15
1928	27,330.14
1929	28,132.41
1930	30,719.93

Express Companies

1891	\$1,098.61
1892	1,134.00
1893	4,356.80
1894	5,358.38
1895	4,622.96
1896	4,798.55
1897	4,981.97
1898	4,950.55
1899	5,213.06
1900	5,813.42
1901	8,674.80
1902	9,787.68
1903	10,794.56
1904	10,923.78
1905	11,299.02
1906	11,421.34
1907	15,464.84
1908	16,231.68
1909	16,346.26
1910	20,510.38
1911	20,676.15
1912	28,374.26
1913	29,973.08
1914	25,862.62
1915	25,121.85
1916	26,797.75
1917	30,624.82
1918	33,803.81
1919	39,532.89
1920	53,828.09
1921	61,214.09
1922	59,478.25
1923	59,009.48
1924	58,954.94
1925	53,907.12
1926	49,649.65
1927	49,172.15
1928	43,582.04
1929	40,593.02
1930	38,713.71

Parlor (Palace) Car Companies

1891	No tax	
1892	" "	
1893	" "	
1894	" "	
1895	" "	
1896	" "	
1897	" "	
1898	" "	
1899	" "	
1900	" "	
1901	\$592.36	(Ch.229, P.L., 1901)
1902	638.45	
1903	772.26	
1904	1,084.36	
1905	1,172.87	
1906	1,193.92	
1907	1,365.54	
1908	1,196.79	
1909	1,620.16	
1910	1,612.39	
1911	1,826.78	
1912	1,795.43	
1913	1,895.96	
1914	1,771.70	
1915	1,573.64	
1916	1,863.26	
1917	3,095.26	
1918	2,419.05	
1919	2,239.94	
1920	3,735.66	
1921	3,169.02	
1922	3,398.64	
1923	3,455.65	
1924	3,512.54	
1925	2,932.48	
1926	2,361.71	
1927	3,140.06	
1928	2,866.82	
1929	2,531.78	
1930	2,200.06	

General Franchise Taxes

1891	No tax	
1892	" "	
1893	" "	
1894	" "	
1895	" "	
1896	" "	
1897	" "	
1898	" "	
1899	" "	
1900	" "	
1901	\$47,875.00	(Ch.229, P.L., 1901)
1902	52,700.00	
1903	86,930.00	
1904	101,660.00	
1905	120,230.00	
1906	144,650.00	
1907	291,260.00	
1908	286,165.00	
1909	316,665.00	
1910	278,600.00	
1911	299,785.00	
1912	278,420.00	
1913	301,840.00	
1914	267,185.00	
1915	271,970.00	
1916	229,030.00	
1917	231,380.00	
1918	224,635.00	
1919	218,495.00	
1920	259,875.00	
1921	267,355.00	
1922	265,290.75	
1923	257,841.05	
1924	258,649.40	
1925	319,484.80	
1926	402,153.30	
1927	471,127.80	
1928	498,749.60	
1929	548,343.83	
1930	514,384.70	

General Financial Notes

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Savings Banks

1891	
1892	
1893	\$406,022.39
1894	398,208.56
1895	387,595.29
1896	381,208.07
1897	381,862.24
1898	394,016.12
1899	402,738.13
1900	448,827.93
1901	500,733.42
1902	537,720.51
1903	485,046.59
1904	409,118.26
1905	425,182.21
1906	442,170.46
1907	462,345.96
1908	470,815.26
1909	471,173.73
1910	469,027.33
1911	455,934.40
1912	465,881.78
1913	480,230.89
1914	486,491.19
1915	483,436.84
1916	459,789.84
1917	402,810.46
1918	356,336.06
1919	273,505.45
1920	216,816.39
1921	219,911.00
1922	212,019.72
1923	205,697.52
1924	211,175.55
1925	207,194.97
1926	215,816.58
1927	224,677.40
1928	238,769.07
1929	244,240.11
1930	247,697.80

Trust and Banking Companies

1891	No tax	
1892	" "	
1893	" "	
1894	" "	
1895	" "	
1896	" "	
1897	" "	
1898	" "	
1899	" "	
1900	" "	
1901	\$22,483.82	(Ch.286, P.L., 1901)
1902	22,663.34	
1903	37,174.02	
1904	44,151.67	
1905	51,246.54	
1906	58,163.01	
1907	75,373.08	
1908	87,351.26	
1909	94,507.41	
1910	100,506.12	
1911	107,754.28	
1912	124,145.93	
1913	135,887.21	
1914	146,091.52	
1915	150,116.30	
1916	161,156.16	
1917	167,642.10	
1918	151,769.71	
1919	136,471.08	
1920	169,438.35	
1921	182,862.94	
1922	186,092.57	
1923	176,445.64	
1924	192,209.75	
1925	195,507.61	
1926	208,992.19	
1927	224,331.36	
1928	258,249.76	
1929	297,857.98	
1930	320,711.88	

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Insurance Companies

1891	\$27,351.06
1892	31,974.83
1893	31,281.15
1894	29,105.39
1895	32,949.72
1896	36,170.83
1897	38,460.55
1898	59,087.19
1899	62,448.16
1900	68,957.46
1901	73,080.48
1902	79,127.78
1903	89,933.81
1904	89,933.81
1905	104,897.53
1906	110,681.75
1907	112,837.88
1908	114,470.58
1909	115,286.82
1910	125,905.97
1911	134,635.86
1912	145,387.56
1913	151,398.73
1914	154,570.16
1915	158,809.53
1916	170,620.58
1917	184,158.52
1918	202,554.57
1919	231,573.59
1920	257,932.43
1921	299,190.91
1922	301,270.79
1923	323,859.36
1924	354,392.33
1925	381,627.24
1926	404,495.59
1927	433,576.61
1928	450,364.62
1929	476,350.58
1930	505,232.39

THEORY OF THE EARTH

1. The Earth is a sphere of about 8000 miles in diameter.
2. The Earth is composed of a solid outer shell, a liquid
inner core, and a solid inner core.
3. The Earth is covered by a layer of water, called the
oceans, which covers about 70% of the Earth's surface.
4. The Earth is covered by a layer of air, called the
atmosphere, which covers about 1% of the Earth's surface.
5. The Earth is covered by a layer of soil, called the
lithosphere, which covers about 1% of the Earth's surface.
6. The Earth is covered by a layer of vegetation, called the
biosphere, which covers about 1% of the Earth's surface.
7. The Earth is covered by a layer of living organisms, called
the biosphere, which covers about 1% of the Earth's surface.
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the biosphere, which covers about 1% of the Earth's surface.
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Loan and Building Associations

1891	
1892	
1893	\$1,013.66
1894	
1895	804.65
1896	483.17
1897	421.03
1898	346.05
1899	255.78
1900	229.28
1901	214.43
1902	262.47
1903	357.75
1904	353.97
1905	329.36
1906	375.86
1907	374.31
1908	402.31
1909	414.49
1910	636.72
1911	647.34
1912	601.59
1913	692.82
1914	818.07
1915	708.95
1916	770.12
1917	920.88
1918	1,168.31
1919	1,190.80
1920	1,346.31
1921	1,297.64
1922	1,248.80
1923	1,261.33
1924	1,695.76
1925	1,793.52
1926	1,718.91
1927	1,835.65
1928	1,862.27
1929	3,487.50
1930	1,304.19

Learn and Retaining Worksheet

1991	1991
1992	1992
1993	1993
1994	1994
1995	1995
1996	1996
1997	1997
1998	1998
1999	1999
2000	2000
2001	2001
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2099	2099
2100	2100

Railroad Workers' Credit Union

1928	\$4.44
1929	15.20
1930	5.48

Telephone Workers' Credit Union

No tax until 1922

1922	\$10.10
1923	14.66
1924	15.32
1925	16.29
1926	22.93
1927	30.85
1928	20.33
1929	26.17
1930	34.01

Belmont Workers' Credit Union

1958	44.44
1957	15.20
1956	2.45

Belmont Workers' Credit Union

1958	20.10
1957	14.43
1956	12.22
1955	12.22
1954	12.22
1953	12.22
1952	12.22
1951	12.22
1950	12.22
1949	12.22
1948	12.22
1947	12.22
1946	12.22
1945	12.22
1944	12.22
1943	12.22
1942	12.22
1941	12.22
1940	12.22
1939	12.22
1938	12.22
1937	12.22
1936	12.22
1935	12.22
1934	12.22
1933	12.22
1932	12.22
1931	12.22
1930	12.22

Trust and Banking Companies Stock

(Ch.197, P.L., of 1921)

No tax until 1922

1922	\$111,781.15
1923	113,654.24
1924	114,637.06
1925	113,136.44
1926	109,333.42
1927	113,304.09
1928	119,230.15
1929	116,095.08
1930	175,850.94

TABLE OF CONTENTS

(1951-52, 1952-53, 1953-54)

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Average Local National Bank Stock 1922-1930

1922	\$125,657.63
1923	128,276.87
1924	128,866.68
1925	127,352.17
1926	131,011.01
1927	139,682.15
1928	141,101.44
1929	142,211.76
1930	196,595.40

Average Local Tax Rate Throughout the State

1899	.0202
1900	.0208
1901	
1902	.0217
1903	.02025
1904	.02057
1905	.02103
1906	.02087
1907	.02208
1908	.02083
1909	.02165
1910	.02177
1911	.0226
1912	.02155
1913	.0235
1914	.02272
1915	.02332
1916	.02395
1917	.02672
1918	.02667
1919	.03046
1920	.03463
1921	.03471
1922	.03577
1923	.03828
1924	.03949
1925	.03833
1926	.04036
1927	.04031
1928	.04103
1929	.04259
1930	.04428

The following table gives the rate of taxation for state taxes in the state of Maine each year since its organization in 1820.

1821	.0019
1822	.0015
1823	.0015
1824	.0017
1825	.0017
1826	.0019
1827	.0019
1828	.0019
1829	.0019
1830	.0019
1831	.00175
1832	.00175
1833	.00175
1834	.00175
1835	.00175
1836	none
1837	"
1838	"
1839	"
1840	.0029
1841	.0029
1842	.0029
1843	.0029
1844	.00218
1845	.003
1846	.0015
1847	.003
1848	.003
1849	.003
1850	.002
1851	.002
1852	.002
1853	.002
1854	.002
1855	.002

1856	.002
1857	.002
1858	.002
1859	.002
1860	.00125
1861	.001563
1862	.0025
1863	.003
1864	.008
1865	.015
1866	.0075
1867	.006
1868	.005
1869	.007
1870	.006
1871	.005
1872	.00575
1873	.005
1874	.005
1875	.004
1876	.00375
1877	.003
1878	.004
1879	.004
1880	.005
1881	.0045
1882	.0045
1883	.004
1884	.004
1885	.00375
1886	.00375
1887	.00275
1888	.00275
1889	.00275
1890	.00225
1891	.00275
1892	.00275
1893	.00275

Inventor	1894	.0025
	1895	.0025
	1896	.00225
Article	1897	.00275
	1898	.00275
ing machine	1899	.00275
	1900	.00275
Machine, letter	1901	.00275
	1902	.00275
Machine, filling (or	1903	.00275
Machine	1904	.00275
	1905	.0025
	1906	.0025
Machine, card index	1907	.003
Machine, card, index	1908	.003
Office	1909	.003
Machine, card index	1910	.005
Machine, card index	1911	.006
Machine	1912	.004
Machine, card index	1913	.005
	1914	.0045
Flat top, machine	1915	.005
(with glass)	1916	.005
Flat top, machine	1917	.006
(with glass)	1918	.006
Machine	1919	.0075
Machine, card index	1920	.00725
Machine, card index	1921	.0055
Machine, card index	1922	.006
Machine, card index	1923	.00725
Machine	1924	.00675
Machine, card index	1925	.007
Machine	1926	.007
Machine	1927	.0065
Machine, card index	1928	.0065
Machine, card index	1929	.0075
Machine, card index	1930	.0075
Machine		
Machine, card index		
Machine, card index		

Inventory of State Assessors Department, 1925

Article	No.	Material	Condition	Age	Cost
Adding machine	2		good	1914	\$600
				1923	565
Baskets, letter	1		"		1
waste	6		fair		3
Cabinets, filing (maps)	1	wood		1914	60
4 drawer	4	metal	good	2-1919	
				2-1921	173
4 "	2	"	"	1921	97
Cabinets, card index	1	wood	"	1895	35
Chairs, desk, swivel	3		"	1922	165
Office	2		"	1922	54
Typewriters' (swivel)	3		"	1924	75
Clocks (Western Union)	1				
Costumer	1	"	"		3
Desk, flat top (with glass)	1		"	1924	89
Old	3		poor	1891	75
Flat top, double (with glass)	1		good		85
Flat top, single (pedestal)(glass)	4		"	1924	408
Typewriter	1		"	1923	38
Files, bill	1	metal	"	1903	250
Document (large)	1	"	"	1903	500
Shelves, roller (steel vault truck)	1		"	1906	131
Lockers	3	"	"	1921	90
Machines, Monroe Calcula- tors	2		"	1922	600
Comptometer	1		"	1916	300
Rugs (specify size)					
1-19x19.6			fair	1914	100
1-26x26.6	2		poor	----	140
Scales	2		good	1915	4
Stools, bookkeeper swivel	1		"	1921	12
Tables, office	2		"	1923	82

Article	No.	Material	Condition	Age	Cost
Typewriters 1-10', 2-12', 2-14', 1-18'	6		poor to fair	1918 1924	533
Stationery and supplies not classified, esti- mated (including spec- ial books)				1925	1,000
Public records, estimated (including reports, plans and maps)					77,126
Counter unit	1	metal	good	1923	971
Display fixture	1	"	"	1921	260
Drafting table	1		fair	1906	35
Eidograph	1		good	1906	110
Envelope sealer	1		"	1914	40
Library			fair		875
Miscellaneous desk furnishings			good		35
Stamp affixer			"	1914	15
Total					\$85,735.00
				Less 25%	<u>21,433.75</u>
					\$64,301.25
Automobile, Buick Sedan					\$1,635.00

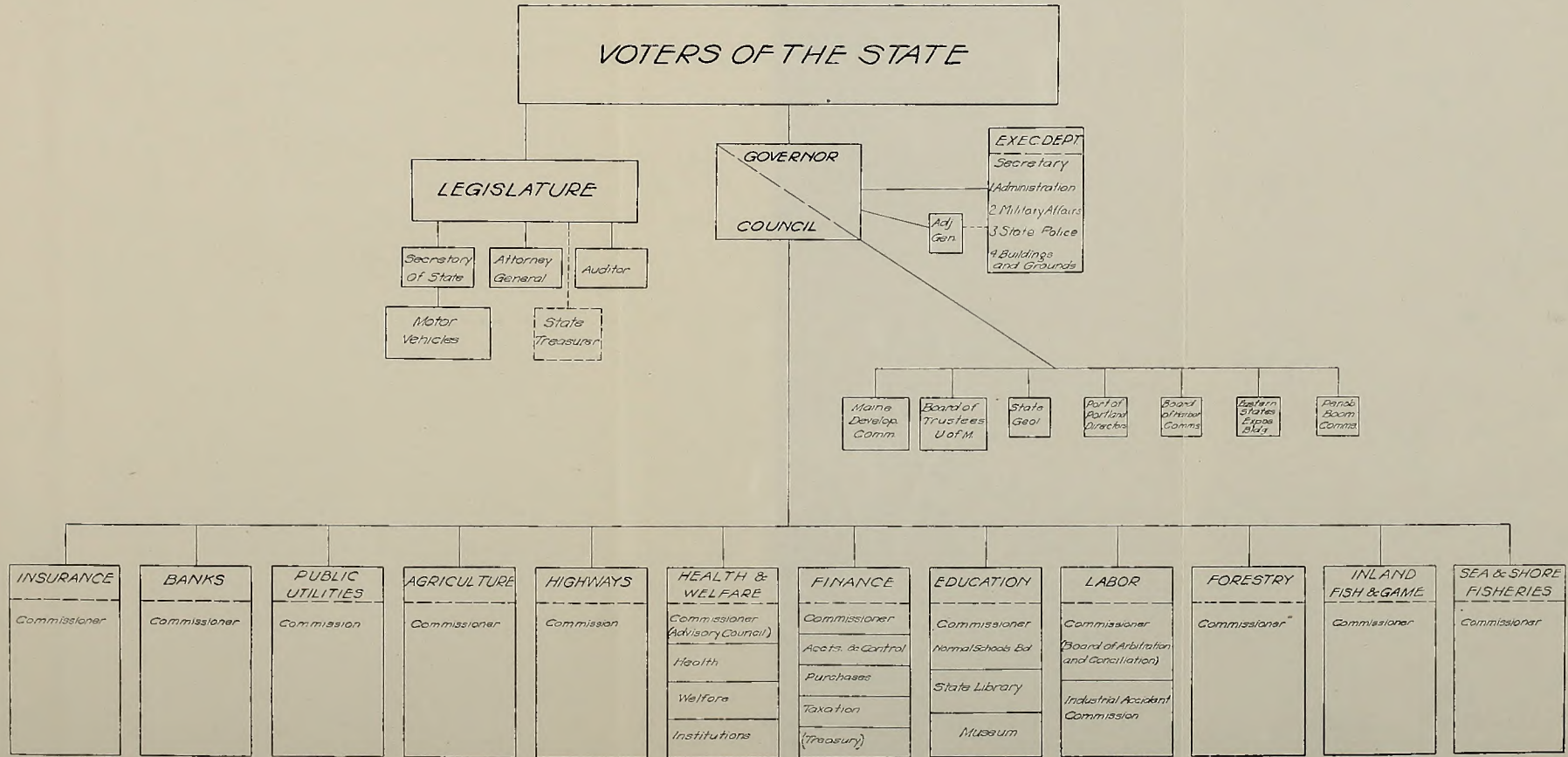
(b) Charts



(b) (5) - (c)

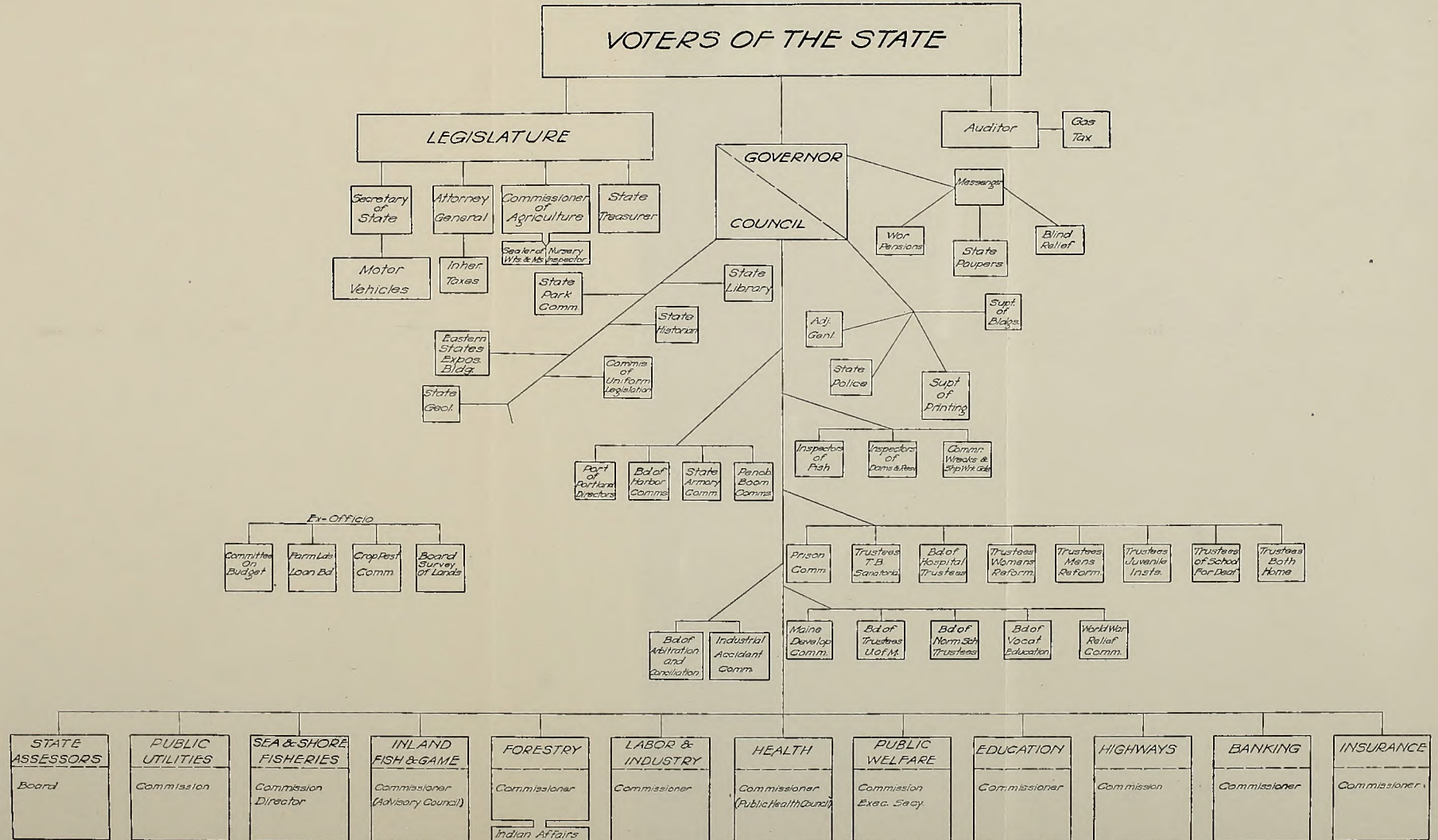
MAINE

ORGANIZATION OF THE STATE GOVERNMENT UNDER THE PROPOSED ADMINISTRATIVE CODE



MAINE

PRESENT ORGANIZATION OF THE STATE GOVERNMENT



EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 691

H. P. 1114 House of Representatives, Feb. 18, 1931.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Fernald of Winterport.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND THIRTY-ONE

AN ACT Relating to Taxation of National Bank Deposits.

Be it enacted by the People of the State of Maine, as follows:

Chapter twelve of the revised statutes is hereby amended by inserting after section seventy-five of said chapter new sections to be numbered seventy-five A, seventy-five B, seventy-five C, seventy-five D, seventy-five E, seventy-five F, seventy-five G, seventy-five H, seventy-five I, seventy-five J, seventy-five K, seventy-five L, seventy-five M, seventy-five N, seventy-five O, seventy-five P, seventy-five Q, seventy-five R, seventy-five S, and to read as follows:

'Sec. 75A. Depositor's report; time. Every person having, on the first day of April and October, a deposit bearing interest at a rate of three per cent or more in a national bank in this state shall, except as otherwise provided in this chapter, within twenty days thereafter, report the amount thereof and the name of such bank to the board of state assessors, on blanks prepared and furnished by them to such depositor on application therefor.

Sec. 75B. Report to assessors; time. Every resident of this state so having a deposit bearing interest at a rate of three per cent or more in a national bank in this state shall annually, except as otherwise provided in this chapter, report to the assessors of the town wherein he resides, the names of all banks

located in this state wherein he then has or has had any such deposits during the year next preceding the first day of April in the year wherein such report is made, and the amount of such deposits.

Sec. 75C. Questions in inventories. There shall be incorporated into the tax inventory interrogatories so framed as to require the person subscribing to the same to state in writing and under oath whether or not he then has or has had during the year next preceding the first day of such April, any such deposits; and, if such interrogatories are answered in the affirmative, he shall also state the name of such bank and the amount of such deposit with all accrued interest.

Sec. 75D. Reports by assessors. The assessors in every town shall, on or before the tenth day of May, upon blanks to be furnished by the state board of assessors, report the names of all persons whose inventories show that they had in a national bank in this state on the first day of the preceding April, deposits of the character and kind described in the third preceding section, together with the amount of each individual deposit so held on such first day of April and the name of the bank holding such deposit.

Sec. 75E. Reports filed; inspection. Such reports shall be kept on file by said board for three years from and after the dates on which the taxes based thereon became due and payable to the state. Such reports shall not be subject to the inspection of any person other than the members of said board and the employees in its office, the attorney general, and the county attorney of the county wherein such bank has its principal place of business or said depositor, if a resident of this state, has his domicile. Any information contained in such reports shall not be disclosed by any person authorized to examine the same, except by the direction of a court of competent jurisdiction.

Sec. 75F. Assessment of tax; payment; rate. Every person so having a deposit in a national bank as aforesaid shall semi-annually, except as otherwise provided by the provisions of sections seventy-five A to seventy-five S, pay a tax to the state, which is hereby assessed at the rate of one-fourth of one per cent semi-annually upon the amount of such deposit so held by such national bank on the first day of April and October;

and deduction therefrom shall not be made on account of any exemption. The taxes imposed by this section shall be paid to the treasurer of state semi-annually on or before the last day of May and November next following the dates whereon the reports provided for in the fourth preceding section are required to be made.

Sec. 75G. Exempt from other taxes. A tax other than that provided in the preceding section shall not be assessed on such deposits in national banks, nor against the depositors on account thereof.

Sec. 75H. Penalty. A depositor who wilfully fails to make returns to pay the taxes provided by the provisions of sections seventy-five A to seventy-five S shall forfeit ten per cent of such deposit to the use of the state for each month's delay in filing such returns. Such tax and forfeiture may be recovered in an action of tort, on this statute, commenced by the treasurer of state in the name of the state, in any county, municipal or city court.

Sec. 75I. Trustee process. A person having any of the moneys, goods, chattels, effects, rights or credits of said depositor in his possession may be summoned as trustee in any action instituted under the preceding section, notwithstanding that the amount of such tax or the amount in his hands may be less than ten dollars.

Sec. 75J. Waiver of penalty. If the treasurer of state or the court wherein such action is pending for the recovery of such tax or forfeiture becomes satisfied that such failure was not wilful on the part of the depositor, said board of state assessors or said court may, in its discretion, waive any part or all of such penalty.

Sec. 75K. Bank may elect to pay. If a national bank in this state so elects, it may pay to the state all taxes provided by the provisions of sections seventy-five A to seventy-five S, and it shall be lawful for such bank to deduct such taxes so paid from the interest or deposits then or thereafter held by it belonging to the person from whom such tax became due.

Sec. 75L. Same; stipulation; revocation. If a national bank makes the election provided in the preceding section, it shall file with the board of state assessors a stipulation setting forth such fact. If such stipulation is filed on or before the

first day of April in any year, it shall take effect on such last named date and shall remain in full force and effect until it shall thereafter be revoked as hereinafter provided. If such stipulation is filed later than the first day of April but on or before the first day of October in any year, it shall take effect on such last named date, and shall remain in full force and effect as aforesaid. A depositor in such bank shall not be required to pay the tax or make the returns hereinbefore specified, covering any semiannual period for which such stipulation shall remain in force. A national bank filing such stipulation may thereafter revoke it by returning to the board of state assessors for cancellation the duplicate certificates issued by him to such bank, such revocation to take effect on the last day of the semiannual period within which such certificates are returned for cancellation as aforesaid. When such certificates are so cancelled, such bank shall not thereafter be liable to make the payments provided in such stipulation except for the semiannual period in which such cancellation is made.

Sec. 75M. Certificate to bank. Upon such stipulation being filed, said board shall issue in duplicate to the bank filing the same a certificate showing that it has so filed it.

Sec. 75N. Bank's liability. Every bank filing such stipulation shall thereupon become liable to the state to make returns and pay one-fourth of one per cent of the average amount of such deposits held by such bank, during each six months' period beginning with the first day of April and October, respectively, in which such stipulation remains in force.

Sec. 75O. Bank's return; payment. If such bank files a stipulation as hereinbefore provided, it shall, on or before the last day of October and April, respectively, file with the treasurer of state and board of state assessors a return verified by the oath of its president, cashier or one of its directors, showing the average amount of such deposits for the six months ending on the last day of the preceding month, and shall, for each semi-annual period, pay to the treasurer of state one-fourth of one per cent of such average amount.

Sec. 75P. Notice published by board of state assessors, when. Whenever, in the opinion of said board, it is for the

best interests of the state, he may publish a notice in such newspaper or newspapers as he shall designate, setting forth that the bank or banks therein named have filed or failed to file a stipulation, or have elected to revoke one already filed; and may, in like manner, notify all depositors having interest bearing deposits therein whereon the rate of interest exceeds three per cent per year to file proper returns and pay the tax assessed against such depositors in case such bank or banks shall fail to file a stipulation or elect to revoke one already filed; or that such depositors are absolved from making such returns and paying such tax in case the bank shall file a stipulation or elect to continue one theretofore filed.

Sec. 75Q. Excess payment. Whenever the treasurer of state receives from a person or bank an amount in excess of that certified by the said board as the amount due to the state under the provisions of sections seventy-five A to seventy-five S, he shall certify the fact to the governor and council who shall issue their warrant for the return of such excess.

Sec. 75R. Exceptions. The provisions of this chapter shall not apply to municipalities; nor to corporations organized solely for charitable, educational or religious purposes; nor to railroad, insurance guaranty, express, telegraph, telephone, public utility, steamboat, car, transportation, sleeping car, parlor car, mortgage, loan or investment companies; nor to savings banks, trust companies and savings bank and trust companies, which have interest bearing deposits in national banks; nor to national banks having an interest bearing deposit in another national bank; nor to any person having any sum of money on deposit in a national bank whereon interest not exceeding the rate of three per cent per year is paid or allowed him by such national bank.

Sec. 75S. Exemptions restricted. Nothing in this chapter shall be construed as exempting from taxation any deposit in any national bank, except as hereinbefore provided.'

EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 38

H. P. 30

House of Representatives, Jan. 20, 1931.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Fernald of Winterport.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND THIRTY-ONE

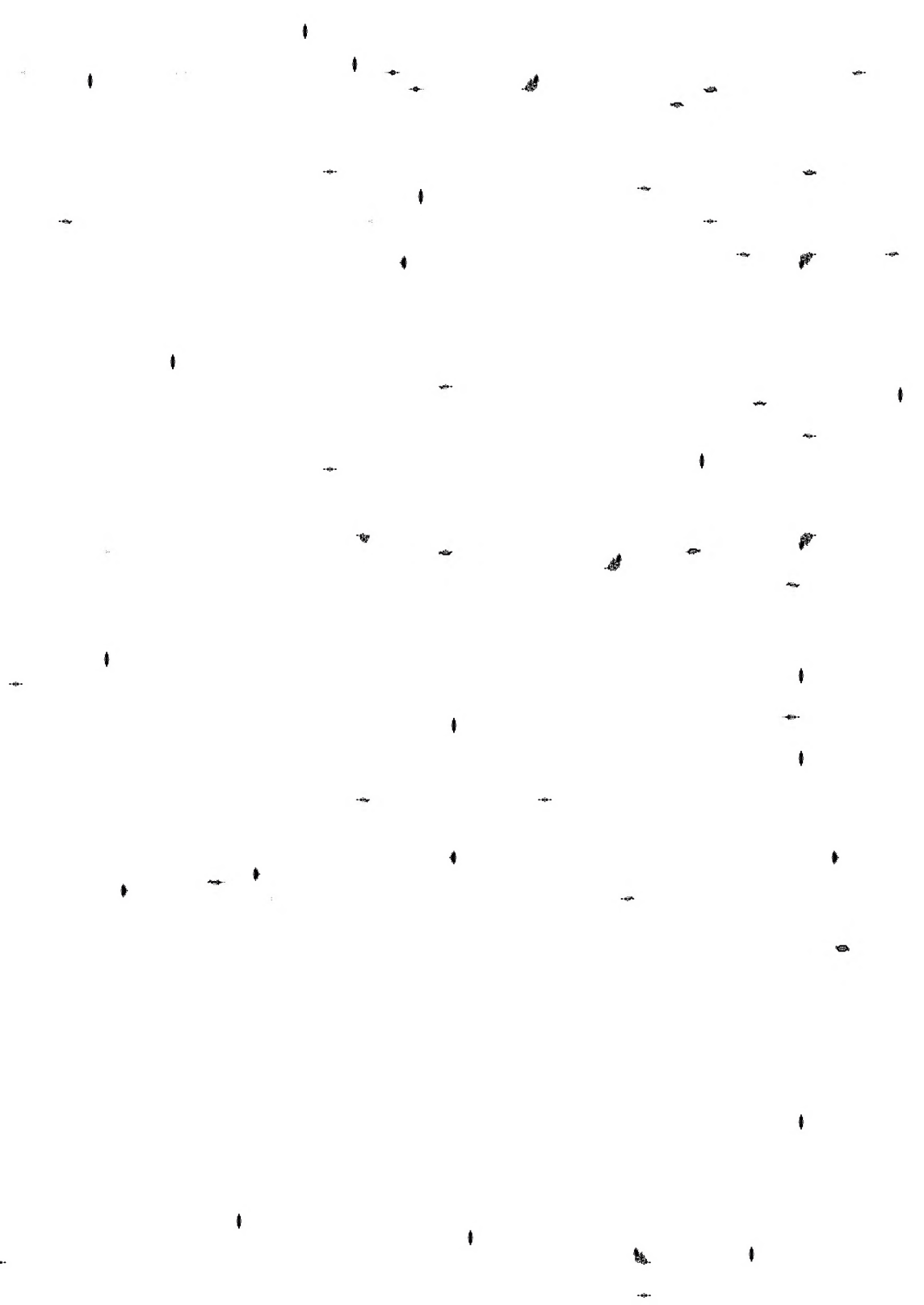
AN ACT to Increase the Excise Tax on Motor Vehicles.

Be it enacted by the People of the State of Maine, as follows:

Section ninety of chapter twelve of the revised statutes is hereby amended by striking out the whole of said section and substituting in place thereof the following section:

'Sect. 90. An excise shall be levied annually as herein provided with respect to each calendar year for the privilege of operating upon the public ways, each motor vehicle to be so operated, subject to the provisions of section ninety-six, as follows: a sum equal to twenty-four mills on each dollar of the maker's list price for the first or current year of model, seventeen and one-half mills for the second year, thirteen and one-half mills for the third year, ten mills for the fourth year, six and one-half mills for the fifth year and four mills for the sixth and succeeding years; provided, however, that in no case shall the excise tax levied on motor vehicles be less than three dollars, and provided further, however, that persons registering under the provisions of section forty of chapter twenty-nine, the state and political subdivisions thereof, bona fide dealers or manufacturers of motor vehicles, which motor vehicles are solely for the purpose of demonstration and sale and which constitute stock in trade, telephone and telegraph companies subject to the excise tax set forth in sections thirty-nine to forty-five of this chapter, express companies subject

to the excise tax as set forth in sections forty-six to forty-nine of this chapter, both inclusive, railroad companies subject to the excise tax set forth in chapter nine, sections twenty-eight to thirty-eight of this chapter, both inclusive, excepting however, motor busses used for the transportation of passengers for hire, shall not be subject to the excise herein provided.



EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 54

H. P. 135

House of Representatives, Jan. 22, 1931.

Referred to Committee on Taxation. 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Fernald of Winterport.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND THIRTY-ONE

AN ACT Relating to Taxation of Stock of Trust and Banking
Companies.

Be it enacted by the People of the State of Maine, as follows:

Section seventy-seven of chapter twelve of the revised statutes is hereby amended by striking out in the sixth line of said section the word "fifteen" and substituting in place thereof the word 'thirty'; and by striking out in the sixth line from the end of said section the word "fifteen" and substituting in place thereof the word 'thirty', so that said section as amended shall read as follows:

'Sect. 77. State assessors to assess a tax of thirty mills on stock of trust companies and banking institutions; to pay the tax to state treasurer and may collect same from stockholders; appeal. The board of state assessors shall thereupon determine the value of said shares of stock and deduct therefrom the proportionate part of the assessed value of such real estate, vaults, and safe deposit plant. Upon the value of said shares so determined after making said deductions, the board of state assessors shall assess an annual tax of thirty mills for each dollar of such assessed value so determined, and shall, on or before the first day of June, certify said assessments to the treasurer of state, who shall forthwith notify said trust companies and banking institutions. All taxes so assessed shall be paid by said trust companies and banking institutions to the

treasurer of state, on or before the first day of July, and said tax shall be in lieu of all municipal or other taxes upon said stock, and said trust companies and banking institutions may charge the tax so paid pro rata to the individual stockholders thereof.

Any party in interest aggrieved by the valuation of the shares of any trust company or banking institution made by the board of state assessors may claim an appeal to the superior court at any time before said first day of July. Such appeal shall be filed in the office of the clerk of said court in the county where such trust company or banking institution is located, and shall be heard and determined at the next term thereof held after said date. Notice and hearing of such appeal shall be given and held in the manner provided by section seventy-seven of chapter thirteen of the revised statutes. The decision of the court upon such appeal shall be certified by the clerk to the board of state assessors who shall thereupon assess a tax of thirty mills upon the valuation of such shares as fixed by the court, and shall forthwith certify such assessment to the treasurer of state who shall give notice thereof to the trust company or banking institution whose shares are affected thereby, and the tax so assessed with interest at six per cent from July first of the year for which the tax is assessed shall be paid to the treasurer of state within thirty days thereafter.'

INCREASE IN WILD LAND VALUES AND IN TAXES RECEIVED BY THE STATE RESULTING FROM SPECIAL APPROPRIATIONS FOR CRUISING WILD LANDS 1905 TO 1924.

Table showing the total amount of tax received on account of increase in the State Valuation due to explorations for ascertaining the value of the wild lands by the Board of State Assessors.

Total amount expended, \$180,000

Year Expended	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1925	Amount of Yearly Appropriation	Year Appropriated	Total
Rate	581.956	381.956	311.915	511.915	417.102	417.108	424.955	424.955	655.411	656.411	2,511.411	2,511.411	1,536.597	1,536.597	776.029	776.029	2,586.062	2,635.082	1,911.746	1,911.746			
.003	1.145.87																				2,500	1905	1.145.87
.005	1.145.87	1.145.87																			2,500	1906	2,291.74
.003	1.145.87	1.145.87	935.75																		2,500	1907	3,227.49
.005	1.909.78	1.909.78	1,559.58	1,559.58																	2,500	1908	6,958.72
.006	2,291.74	2,291.74	1,871.49	1,871.49	2,502.61																5,000	1909	10,829.07
.004	1,587.82	1,527.82	1,247.56	1,247.66	1,668.41	1,568.41															5,000	1910	8,887.78
.005	1,909.78	1,909.78	1,569.58	1,559.58	2,085.51	2,085.51	2,124.78														5,000	1911	13,224.52
.0045	1,718.80	1,718.80	1,403.62	1,403.62	1,876.96	1,876.96	1,912.30	1,912.30													5,000	1912	13,823.56
.005	1,909.78	1,909.78	1,559.58	1,559.58	2,085.51	2,085.51	2,124.78	2,124.78	5,282.06												5,000	1913	18,541.36
.005	1,909.78	1,909.78	1,559.58	1,559.58	2,085.51	2,085.51	2,124.78	2,124.78	3,282.06	5,282.05											5,000	1914	21,523.42
.006	2,291.74	2,291.74	1,871.49	1,871.49	2,602.61	2,502.61	2,549.75	2,549.75	3,938.47	3,938.47	15,068.47										10,000	1915	41,376.56
.006	2,291.74	2,291.74	1,871.49	1,871.49	2,502.61	2,502.61	2,549.75	2,549.75	3,938.47	3,938.47	15,068.47	15,068.47									10,000	1916	56,445.02
.0075	2,864.67	2,864.67	2,339.56	2,829.36	3,128.27	5,128.27	3,187.15	3,187.16	4,923.08	4,923.08	18,835.58	18,835.58	11,524.48								5,000	1917	82,080.72
.00725	2,769.18	2,769.18	2,261.88	2,261.38	3,023.99	3,023.99	5,080.92	3,080.92	4,758.98	4,758.98	18,207.73	18,207.73	11,140.33	11,140.33							5,000	1918	90,485.02
.0055	2,100.76	2,100.76	1,715.53	1,715.53	2,294.06	2,294.05	2,537.25	2,337.25	3,610.26	3,610.26	13,812.76	13,812.76	8,451.28	8,451.28	4,268.16						10,000	1919	72,911.96
.006	2,291.74	2,291.74	1,871.49	1,871.49	2,502.61	2,502.61	2,549.75	2,549.75	3,958.47	3,958.47	15,068.47	15,068.47	9,219.58	9,219.58	4,656.17	4,656.17					10,000	1920	84,196.52
.00725	2,759.18	2,769.18	2,261.38	2,861.88	3,023.99	3,023.99	5,080.92	3,080.92	4,758.98	4,758.98	18,207.73	18,207.73	11,140.33	11,140.33	5,626.21	5,626.21	19,111.38				30,000	1921	120,548.85
.00675	2,578.20	2,578.20	2,106.43	2,105.43	2,815.44	2,815.44	2,868.45	2,868.45	4,430.77	4,430.77	16,952.02	16,952.02	10,372.03	10,372.03	5,258.20	5,258.20	17,793.35	17,793.35			20,000	1922	180,307.78
*.007	2,673.69	2,673.69	2,183.41	2,183.41	2,919.71	2,919.71	2,974.69	2,974.69	4,594.88	4,594.88	17,579.88	17,579.88	10,756.18	10,756.18	5,432.20	5,432.20	18,452.56	18,452.56	13,382.22		20,000	1923	148,516.22
*.007	2,673.69	2,673.69	2,183.41	2,183.41	2,919.71	2,919.71	2,974.69	2,974.69	4,594.88	4,594.88	17,579.88	17,579.88	10,756.18	10,756.18	5,432.20	5,432.20	18,452.56	18,452.36	13,382.22	13,382.22	20,000	1924	161,898.44
	41,919.68	40,773.81	32,361.21	51,425.46	59,937.51	37,434.90	36,439.91	34,815.13	50,081.36	46,769.30	166,380.99	151,312.52	83,360.59	71,835.91	30,653.14	26,384.98	73,809.45	54,693.07	26,764.44	13,382.22			1,090,010.58

*Estimated.

Note:-The total amount added to the State Valuation on account of the expenditure of \$180,000 is \$11,554,174, and the total net income received by the State is \$910,010.58 excluding interest.

STATE OF MISSISSIPPI

1930

Department of Agriculture and Forestry

E. S. Maxwell

and L. H. Brown

Name of Owner		County of Residence	
Assessed	Value	Local Assessment	Local Assessment
Property	in	Value for	are included
Land		Assessment	of Full Value

(c) Local and State Assessment Forms

After this date, the local
assessors shall, in accordance with the provisions of
the act of 1928 (act of 1928)
submit to the local assessors, for their consideration,
the following information:
1. The value of the property as assessed for the year 1929.
2. The value of the property as assessed for the year 1930.
3. The value of the property as assessed for the year 1931.
4. The value of the property as assessed for the year 1932.
5. The value of the property as assessed for the year 1933.
6. The value of the property as assessed for the year 1934.
7. The value of the property as assessed for the year 1935.
8. The value of the property as assessed for the year 1936.
9. The value of the property as assessed for the year 1937.
10. The value of the property as assessed for the year 1938.
11. The value of the property as assessed for the year 1939.
12. The value of the property as assessed for the year 1940.
13. The value of the property as assessed for the year 1941.
14. The value of the property as assessed for the year 1942.
15. The value of the property as assessed for the year 1943.
16. The value of the property as assessed for the year 1944.
17. The value of the property as assessed for the year 1945.
18. The value of the property as assessed for the year 1946.
19. The value of the property as assessed for the year 1947.
20. The value of the property as assessed for the year 1948.
21. The value of the property as assessed for the year 1949.
22. The value of the property as assessed for the year 1950.

STATE OF MAINE

1920

Department of Taxation and Equalization
H. W. Haswell
Mr. McKinnon

Town of Orono

County of Penobscot

Personal Property Items	Class A B C	Local Assessors' Values for Taxation	Local Assess- ors' Estimate of full Value
Horses		\$200 100 50	\$350 100 50 each
Cows		\$80 40	\$100 75
Other Live Stock	Same grade		
Stock in trade	(increased but had no inventory April 1st. 50% of cost)		
Pulpwood (material raise this year)	Bought wood	\$7-\$8;	
	Peeled	\$10.00	
	7,619,000 Boards	Sq. Edge \$21.00 Rd. Edge	
	130,000 Clapboards	\$50.00	<u>not the best</u>
Automobiles	Best car	\$600 Hudson 3 years old	not lower any values in 1920
Musical Instruments	(Pianos \$100)		
Finished Products	160 6/10 tons pulp ground	\$30 per ton	sulphite none
Paper	550 tons sulphite	\$75.00 per ton	
No. 1	184 " news	50.00 " "	
No. 2	111 " "	35.00 " "	
Total Value of Property exempted by vote of town. None			
Is this amount included in your town valuation? None			
Total amount of soldiers' and sailors' exemptions			
	1 estate	\$2350	
Abated--included in valuation			

August 20, 1920

STATE OF MAINE

1920

Department of Taxation and Equalization
C. C. Moody

Town of Winterport

County of Waldo

Personal Property Items	Class A B C	Local Assessors' Values for Taxation	Local Assessors' Estimate of Full Value
Horses		\$150 100 75	\$250 100 75
Cows		\$40 flat	\$60
Other live stock	same grade		
Stock in trade	12 stores,	\$20,700	April 1st. 505 of cost
Logs	no estimate		
Automobiles	best car	\$450 Buick 1918 350 other grades 250 new Fords and best	
Musical instruments			
(Pianos	\$50-\$150)		
Machinery (not taxed as real estate)			
Tractors	valued \$450 each		
Total value of property exempted by vote of town			
Water Co. worth	\$20,000 \$1,000		
Total amount of soldiers' and sailors' exemptions			
7 estates	\$10,375		

STATE OF MAINE

Department of Taxation and Equalization

Town of Winterport

County of Waldo

Population 1433

Give principal industries of this town, farming

3 Saw mills (small)

Is the volume of business increasing? Should say not.

Is it decreasing? Yes. If so, why? People leaving town.

What inducements can your town offer to firms that wish to locate in this state? Electric power. Several buildings suitable for small factories.

What part of your town is farming land? About all.

$\frac{1}{4}$ cultivated, $\frac{1}{4}$ pasture

What part of your town is timberland? Should say $\frac{1}{2}$.

Number of abandoned farms. Very few.

Number having habitable buildings. Not any.

Average value of abandoned farms. \$800.

For what purpose are these farms most valuable?

(A) For farming, all

(B) " summer residence, not any

(C) " growing timber

Is the grade of live stock in your town improving?

Think it is.

What are the principal breeds? Jersey, Holsteins.

Number of registered herds. Not any that know of.

Give an estimate of the value of furniture in your town, not exempt by law. Not any that we know about.

Give the assessed value of all property owned by summer residents. \$11,000.

Give the assessed value of Grange property.

1 an old church

1 at Coles corner

Is this Grange property taxed? \$210.

Chas. C. Moody.

August 6, 1921.

STATE OF MAINE

Department of Taxation and Equalization

Town of Winterport

County of Waldo

Population 1433 Acreage 23,040

Loss by fire since August 1, 1921. Not any.

New buildings since August 1, 1921. Not any except
apple store house.

What is the prospective gain for this year? No gain.

What are the prospective losses for this year?

\$1945, in valuation.

Amount standing timber. Small amount.

Is timberland valued on same basis as other property?

Yes.

Loss in valuation from soldiers' and widows' exemptions.

\$11,500.

Signed, Chas. C. Moody for Assessors of
Winterport.

August 15, 1922.

STATE OF NEW YORK

Department of Education and Civil Service

Office of the Commissioner of Education
Albany, New York

TO THE HONORABLE SENATE AND ASSEMBLY
OF THE STATE OF NEW YORK
IN SENATE, JANUARY 1, 1931.
IN ASSEMBLY, JANUARY 1, 1931.
I have the honor to acknowledge the receipt of your letter of the 27th ultimo, in relation to the proposed amendment to the Education Law, Chapter 100 of the Laws of 1930, relating to the appointment of the State Board of Education, and in reply to inform you that the same has been referred to the Committee on Education, and that the Committee has reported thereon to the Senate and Assembly on the 29th ultimo.

Very respectfully,
J. B. CROSSLAND, Commissioner of Education.

January 1, 1931.

Specimen Assessments Showing Three Pieces
of Real Estate

(1) Best

(2) Average

(3) Poorest

Farm Property

Name of owner	Tillage no. acres	Pasture no. acres	Total acreage	Cond. bldg.	Assessed value
1. Chas. C. Clements	50	52 woodland	102	fine	\$3,000.
2. W. J. Carleton	83	54 15	152	fair	1,675.
3. Sidney Crooker	21				200.

1. Estimated actual cash market value	\$10,000.
2. " " " " "	5,000.
3. " " " " "	200.

Village Property

Size of bldgs.	Construc- tion	Cond. of bldgs.	Size of lot	Est. cost	Assessed value
1. E. P. Goodrich	2 story wood	good	1 acre	\$4,000.	\$2,000.
2. W. F. Arey	1½ " "	fair	¼ "	2,000.	725.
3. Addie Cole	1½ " "	poor	1/8 "	200.	150.

1. Estimated actual cash market value	\$3,000.
2. " " " " "	1,000.
3. " " " " "	150.

Summary of Questionnaire.

County	Abandoned Farms 1921		Number of Habitable Buildings
	Number		
Androscoggin	128		98
Aroostook	50		13
Cumberland	150		86
Franklin	275		162
Hancock	171		93
Kennebec	307		172
Knox	133		79
Lincoln	117		87
Oxford	401		196
Penobscot	319		152
Piscataquis	183		89
Sagadahoc	185		116
Somerset	299		133
Waldo	278		175
Washington	159		43
York	375		204
Totals	3,530		1,898

Summary of Questionnaire.
1925

County	Average time used in field 1925	Average no. places of business	Average value of Trans. Lines per mile
Androscoggin	16.15 days	85	\$1,798.00
Aroostock	6 $\frac{1}{2}$ "	17	623.78
Cumberland	25.38 "	103	1,223.00
Franklin	6.65 "	14	577.00
Hancock	7. "	18	928.57
Kennebec	15.78 "	36	1,203.40
Knox	9.66 "	38	683.00
Lincoln	10.2 "	12	962.35
Oxford	8.81 "	15	802.09
Penobscot	7.3 "	26	1,248.88
Piscataquis	8.6 "	14	1,224.44
Sagadahoc	11.5 "	14	900.00
Somerset	9. "	16	1,175.00
Waldo	7.7 "	11	991.00
Washington	6. "	11	1,160.00
York	9.4 "	30	1,429.66
Average	10.42 "	25	\$1,058.14

The Maine legislative board appointed by virtue of chapter 95, of the Resolves of 1923, to investigate the tax exemption laws reported the following property to be exempt from taxation on April 1, 1924:

Property of the United States	\$6,948,886.00
Property of the state of Maine	7,481,577.71
Property of Municipal Corporations	38,635,990.00
Property of Counties	2,897,400.00
Value of state bonds outstanding, April 1, 1924	13,634,300.00
Value of notes and bonds of Cities and towns	12,509,211.00
Value of notes and bonds of water, light and power districts	2,494,345.00
Value of personal property of lit- erary and scientific institutions	1,357,060.00
Value of real property of benevolent and charitable institutions	5,239,185.00
Value of personal property of benevolent and charitable institutions	4,889,242.00
Value of real estate of literary and scientific institutions occupied by them for their own purposes	4,856,512.00
Value of exempt live stock	1,180,602.00
Value of savings deposits in national banks	67,762,000.00
Value of county bonds and notes	2,050,100.00
Value of household furniture not exceeding \$200.	11,910,209.00
Value of wearing apparel	11,525,890.00
Value of farming utensils	5,114,001.00
Value of mechanics' tools	1,195,045.00
Value of musical instruments not exceeding \$50 in value	1,418,200.00
Value of houses of religious worship	12,770,525.00
Value of pews and furniture	1,187,508.00
Value of parsonages	1,594,405.00
Value of personal property of relig- ious societies	338,232.00

Estates to the value of \$5,000. each of soldiers, sailors and marines, or widows of same, who have reached the age of seventy years	\$3,070,332.00
Polls and estates of persons unable to contribute	389,044.00
Polls of all soldiers and sailors who served in the Civil War	14,218.00
Polls of soldiers, sailors and marines who receive state pension	7,732.00
Polls of disabled veterans of the World War	491.00
	<hr/>
	\$222,272,242.71

The committee found that mortgages to the amount of \$112,871,130.88 were recorded in Maine for the year 1923.

The board recommended that no change be made in the present law, under which the following classifications of property are exempt:

1. The property of the state, the cities, towns or counties.
2. Wearing apparel.
3. Farming utensils and mechanics' tools.
4. Real property of benevolent institutions incorporated by the state.
5. Real estate of all literary and scientific institutions occupied by them for their own purposes or by an officer thereof as a residence.
6. Live stock now exempt.
7. Estates to the value of \$5,000. of soldiers, sailors and marines, or widows of same, who have reached the age of seventy years.

Valuation of town, 1944 \$45,012
Rate of taxation .002
Appropriations \$900.

The following figures, taken from an actual appropriation made in a prosperous Maine town in Somerset county, shows in detail the amount appropriated for municipal purposes and how much of the average tax payer's money is applied to each appropriation. The illustration shows one of the wealthiest property owner's tax applied to each appropriation while ten percent of that amount shows what the average tax payer contributes to each part of the town expenses.

and salaries	11,904	1,190.	11.90
Building material	2,754	275.	2.75
Road roads	2,404	240.	2.40
State aid roads	2,036	203.	2.03
Water maintenance	1,798	179.	1.79
Senior school	30,798	3,079.	30.79
High school	11,504	1,150.	11.50
Extracurricular and supplies	2,996	299.	2.99
Repairs	2,336	233.	2.33
Dep. of public	1,496	149.	1.49
Fire department	2,336	233.	2.33
	100,000	10,000.	100.00

Maine

Valuation of town, 1924 \$655,610.
 Rate of taxation " .041
 Appropriation 26,880.

Mr. A., whose property is valued at \$6,556.10 is subject to a tax levy of \$268.80

Distribution of Money Raised by Town

Mr. A's
Apportionment

Town poor	2.98%	\$800.	\$8.00
Street lights	2.05%	550.	5.50
Hydrant rentals	4.72%	1,270.	12.70
Memorial Day	.19%	50.	.50
Tomb	1.00%	370.	2.70
Union library	.58%	150.	1.50
Miscellaneous	14.88%	4,000.	40.00
Police	3.72%	1,000.	10.00
Cemetery	.41%	110.	1.10
Highways and culverts	11.90%	3,200.	32.00
Bridges	3.72%	1,000.	10.00
Cutting bushes	1.12%	300.	3.00
Snow roads	4.48%	1,200.	12.00
State aid roads	2.23%	600.	6.00
Patrol maintenance	1.79%	480.	4.80
Common schools	16.74%	4,500.	45.00
High schools	18.60%	5,000.	50.00
Textbooks and supplies	2.98%	800.	8.00
Repairs	2.23%	600.	6.00
Supt. of schools	1.49%	400.	4.00
Fire department	2.23%	600.	6.00
	100.00%	\$26,880.00	\$268.80

ASSESSORS' HAND-BOOK

Issued by the
Board of State Assessors
of
MAINE

Augusta

1920

REVISED TO DATE

C. S. Stetson, Chairman
W. F. Dresser, J. J. Dearborn
F. H. Sterling, Clerk

Office of Board of State Assessors,

Augusta, Maine.

INSTRUCTIONS TO ASSESSORS.

This Hand-Book is published with the hope that some of the information it contains and the suggestions made may assist local assessors to successfully solve some of the problems they will undoubtedly be called upon to face in the conscientious discharge of their official duties. We hope it will bring State and local assessors in closer touch with each other. If it does this, it must prove mutually beneficial to both. Questions are constantly arising which require careful thought and consideration, and, in many instances, the local assessor can, if he will, very materially aid the State assessors in finding the correct solution, and it most certainly is the desire of the members of this Board to help local assessors in every way possible. The duties and responsibilities of both are of grave importance, and can best and freest exchange of thought only be best discharged by the full-

and ideas. Equalization of values is the big problem that both are called upon to solve and we hope that every assessor in Maine will realize the solemnity of the oath he takes and the importance of putting time enough into the discharge of his duties to see that no property escapes taxation and, so far as is possible, that justice is meted out to all who have placed their interests in his hands, to the end that all property shall bear its just share of the public charges.

It is clearly the duty of the State assessors to make a readjustment of valuation whenever they become convinced that property is undervalued or entirely escaping taxation.

Whenever it becomes necessary to add to the valuation of any city or town, the local assessors will be notified of this action and the reason therefor.

CONSTITUTION.

The Constitution of Maine provides that: "All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally, according to the just value thereof; but the Legislature shall have power

to levy a tax upon intangible personal property at such rate as it deems wise and equitable without regard to the rate applied to other classes of property."

This provides for a general property tax, and under the law, no basis of value is contemplated, other than just, true value of all classes of property, unless specifically made exempt by statute. This provision should be constantly kept in mind in assessing property for the purposes of taxation.

All real and personal property legally liable to taxation should be assessed at the full just value thereof. This is the law of the State and should be invariably followed by every public official who has any thing to do with the assessment of taxes.

Tax officials should obey this law, and enforce it as they find it, with absolutely no regard to any other taxing jurisdiction.

Item 1.—Meetings.

Local assessors are required by law to attend regularly advertised meetings of this Board, held each year in all the counties of the State.

Towns failing to comply with the law requiring assessors to attend the

advertised meetings of this Board, without satisfactory excuse, are liable for reasonable expenses incurred in securing the necessary information.

Item 2.—Returns.

The statute provides, that assessors shall make their annual return to this Board on or before August first, annually. This should be done promptly, in order to facilitate the work of this department.

State on returns made to this office, the amount of all property exempt by vote, also the amount of all property on which all or a part of the tax has been abated, and not included in the valuation.

Item 3.—System in Valuing Property.

So far as possible it is well for an entire board to view property, as in this manner collective judgment may be reached, which otherwise must be left to the individual.

In large towns with greater volume of property this becomes more difficult, and in that case a part of the property may be viewed by the whole board, which will tend to aid the individual member, as he

may be obliged singly, to do a share of this work.

Item 4.—Examination of Property.

Real estate and tangible personal property should be carefully examined annually before assessment, in order that intelligent values may be made, not depending on values placed on the books at some previous time, by the same, or any other board of assessors.

Item 5.—Revaluation.

The Constitution provides that: "A general valuation shall be taken at least once in ten years."

Revaluation, or complete and careful readjustment of all real estate values, should be frequently made, otherwise marked inequalities are sure to exist.

Item 6.—Descriptions.

Descriptions of real estate in valuation books must be so definitely given, that property may be found, identified and sold if necessary. Perhaps the best method and one which would meet the requirements of the law would be to bound the property by carefully giving names of adjoining owners.

Item 7.—Records.

Fill out and sign all blanks in valuation books, in order to have a complete record, otherwise your assessment may be illegal.

Item 8.—Real Estate.

Real estate should be valued in accordance with changing conditions, as values may materially change from year to year.

Carefully investigate farms, timberlands, or other property with which you may not be perfectly familiar, in order to do justice to all in making your valuations, and do not carry property at the same value from year to year, without careful investigation, as great injustice may be the result.

Item 9.—What Constitutes a Full and Fair Value of Property.

The question is often asked, "How are we to arrive at a just estimate of the value of property?" In an article written by the Massachusetts Tax Commissioner, we find the following, which is perhaps the best answer yet given. "Equality in the assessment can be attained only by valuation of all the property taxed according to the same stand-

ard of value, and the standard which has been adopted is the full and fair cash value of the property. This value is necessarily to be estimated with reference to any and all the uses to which the property is adapted in the hands of the owner, and the full and fair cash value has been described as the price which should obtain between a willing seller and the willing buyer."

There seems to be a tendency to get a higher relative value on small homes and business interests than on large residences, business blocks and big manufacturing plants.

The assessors should make an earnest effort to find out what the more valuable properties are actually worth and, if he has not the information as to actual value, he should get this knowledge from some one who is familiar with properties of this character. It is an easy matter to assess small properties of which everybody knows the value, but in the case of very valuable properties, there seems to be a strong tendency toward under-valuation.

Item 10.—Basis of Value.

Property should not be assessed on the basis of "forced sale", which

may be a ridiculously low figure, but at what property is fairly and rightly worth.

The following from the 1912 New Hampshire Tax Commissioners Report is so clearly to the point that we feel justified in quoting it. "A person with sufficient money to buy a place, who supports his judgment by purchasing it, is fully as likely to form a correct estimate of its value as anybody, and the assessors should hesitate to revise his judgment except upon very substantial evidence of error."

Item 11.—Abatements.

As provided by statute, abatements may be made by the assessors for the time being, on written application, stating the grounds therefor, within two years from the assessment, making such reasonable abatement as they think proper, correcting in this manner errors arising from over valuation or other causes.

Item 12.—Non-Resident Property.

All taxable property belonging to non-residents should be treated exactly the same as similar property owned by residents, as any policy

which might be regarded as discrimination is open to severe criticism.

Item 13.—Supplementary Taxes.

Supplementary taxes may be assessed, when it is found that property has been omitted which is legally taxable.

Item 14.—Poll and Property Tax Exemption.

The polls and the estates of persons who by reason of age, infirmity or poverty, are in the judgment of the assessors unable to contribute toward the public charges; and the polls of all soldiers and sailors who receive state pensions; and the polls of all soldiers and sailors who served in the army or navy of the United States in the war of eighteen hundred and sixty-one and five and were honorably discharged from such service; and the estates of all soldiers and sailors who served in the war of eighteen hundred and sixty-one and five, the war with Spain and the war with the Imperial German government and its allies and were honorably discharged, who shall have reached the age of seventy years, and whose property shall not exceed the value of five thou-

said dollars; provided, however, that any such soldier or sailor who desires to pay said tax may, on or before the first day of April, in each year, notify in writing the assessors of the city, town or plantation in which he resides of his desire to pay said tax, whereupon said assessors shall assess said tax against said soldier or sailor, and said soldier or sailor shall be legally holden to pay said tax."

Item 15.—Live Stock Exemptions.

Live stock consisting of all mules and horses less than six months old, and neat cattle eighteen months old and under, and all sheep to the number of thirty-five, and swine to the number of ten, are exempt from taxation, but all such stock must be enumerated, valued and return made as formerly, taking care to enumerate and value correctly, as the law not only requires this, but statistical value depends on its accuracy and completeness.

Item 16.—Live Stock.

Live stock should be actually and carefully examined for taxation. It is manifestly unfair and unjust to place an average price upon stock

of different kinds. All animals should be valued at a full and fair cash value. Any other course must result in placing an exaggerated value upon some animals, while others will get by at a much lower valuation than they are actually worth.

Item 17.—Separation of Land and Buildings.

By the provisions of section 75, chapter 10 of the Revised Statutes, land values must be separated from buildings. Compliance with the law is imperative.

Item 18.—Portable Mills and Lumber

Portable mills, logs in any town to be manufactured therein, and all manufactured lumber, excepting lumber in the possession of a transportation company and in transit, shall be taxed in the town where situated on the first day of April each year.

Item 19.—Furniture and Musical Instruments.

Furniture in excess of two hundred dollars, also musical instruments in excess of fifty dollars

owned by one family should be taxed.

Item 20.—Moving Picture Equipment, etc.

Picture machines, reels and all equipment of this kind, also billiard and pool tables and bowling alleys should be taxed.

Item 21.—Printing Presses.

Printing presses and equipment of this kind are taxable.

Item 22.—Automobiles.

Automobiles should be valued with proper consideration of make of machine, horse power, and length of time in use, and general condition if not new.

Item 23.—Wagons, Boats, Etc.

Wagons (except farm wagons), carriages, sleighs, gasoline engines, farm tractors, log haulers and motorcycles are taxable.

Yachts and pleasure vessels whether propelled by sail, steam, gasoline or otherwise, which on the first day of April are within the state, and owned by persons residing out of the State, or by persons unknown, are taxable. Provided, however, that pleasure vessels or

boats in the state on the first day of each April, whose owners reside without the state, and which are left in this state temporarily by the owners for the purposes of repairs, shall not be taxable.

Item 24.—Exemptions.

The household furniture of each person, not exceeding two hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for his business, and musical instruments not exceeding in value fifty dollars to one family, are exempt from taxation. Property in excess of the above values are taxable.

Item 25.—Hay, Grain, Etc.

Hay, grain, orchard products and wool, are exempt only when owned by, and in possession of the producer.

Item 26.—Mortgages.

Loans secured by mortgages on real estate situated in Maine are exempt from taxation.

Item 27.—Stock in Trade and Materials in Stock.

Stock in trade should be carefully examined annually, and assessed in accordance with the provision of

section 13 of chapter 10, as amended by chapter 82 of the Public Laws of 1919, which reads as follows:

"All personal property within or without the state, except in cases enumerated in the following section, shall be assessed to the owner in the town where he is an inhabitant on the first day of each April; provided, however, that personal property employed in trade shall be taxed on the average amount kept on hand for sale during the preceding year, or any portion of that period when the business has not been carried on for a year."

Item 28.—Local License for Itinerant Vendors

The attention of assessors is called to sections 16 and 17 of chapter 41, Revised Statutes, which requires every itinerant vendor to pay a license in each town where they do business, the license fee being based on a percentage of full value of said stock of goods equal to the rate per cent of the last preceding taxation in said town.

Item 29.—Transmission Lines and Power Companies.

There seems to be some uncer-

tainty as to how electric light and power companies' properties are taxed and how to arrive at an estimate of their value.

Electric light and power lines are taxed as real estate in the towns through which they run.

The Manual of Instruction from the New York State Tax Department gives the following estimate of the cost of electric lines. Using 40 chestnut 30-foot poles, six-inch top, the entire cost of building one mile of line is about \$1,100—Cedar poles would cost about \$1.50 per pole less. Of course, heavier construction would cost more than this estimate.

Dams, power houses, etc., are taxed as real estate in the towns where located.

In arriving at the value of such plants, the following points should be carefully considered. The amount of money invested in buildings, material, machinery, dams, etc. Total horse power developed and used. Total horse power that can be developed.

In such investigations as this Board has made, we have found managers and owners ready and willing to give us all the informa-

tion we have asked for. We have no doubt the same information can be had by the local assessors for the asking.

Item 30.—Telephone and Telegraph Companies.

Telephone and telegraph lines are not taxable locally, they paying a franchise tax directly to the State. Buildings owned by such companies, are taxable where located.

Item 31.—Railroads.

The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns in which the same are situated, as other property is taxed therein, and shall be regarded as non-resident land.

Item 32.—Intangible Property, Such as Money at Interest, Taxable Stocks, Bonds, Etc.

There is perhaps no class of property that so generally escapes the assessor as the intangible property in nearly every municipality, and yet the law relative to taxation of

this class of property is as specific and clear as it is on the taxation of all other property. An effort will be made to get this property on the assessors' records, and we trust that all local assessors will unite with us in bringing about this result. An examination of probate court records may help in determining some of the problems concerning this class of property.

Item 33.—An act Legalizing the Assessors' Convention.

Chapter 202, Public Laws of 1919 provides as follows:

“The state assessors are authorized to hold an annual convention of city and town assessors in the city of Augusta. The time of holding said convention shall be designated by the board of state assessors and the expenses of the same not to exceed three hundred dollars annually shall be paid from the state treasury.”

Item 34.—Illegal Exemptions.

While it is true that assessors are not alone responsible for exempting property from taxation (being done by vote of the town), still we think it is not out of place to call

the attention of assessors to the fact that the exempting of property from taxation (except as is provided for by statute) by vote of the town or otherwise is absolutely illegal and whenever this is contemplated, we trust that you as assessors will use every possible means to prevent such action, remembering that every town exempting property from local taxation must pay a state tax on that property. It would seem that the illegality of such procedure the element of injustice to those who are opposed and the fact that the town must pay the state tax without receiving anything in return from the property exempted, should go far toward preventing such action in the future.

Item 35.—Liability of Assessors.

In the assessment of taxes, assessors are only responsible for their own personal faithfulness and integrity, as they are not liable for the assessment of any tax, which they are by law required to assess.

Item 36.—Legality of Taxes.

No assessment of a tax by a town or parish is legal, unless the sum assessed is raised by vote of the

voters, at a meeting legally called and notified.

Item 37.—Plantations.

All plantations required to pay any part of the public taxes, are vested with the same power as towns, so far as relates to the choice of clerk, assessors and collector of taxes.

Item 38.—Powers of Towns.

Towns, at their annual meetings, may determine when the lists named in section eighty-five of chapter ten, Revised Statutes shall be committed, and when their taxes shall be payable, and that interest shall be collected thereafter; provided, however, that any town or city may provide at its annual meeting that the poll taxes shall be due and payable on the first day of May and the commitment of the lists of poll tax payers shall be made to the collector prior to that date.

Item 39.—Overlay.

Assessors may assess on the polls and estates such sum above the sum committed to them to assess, not exceeding five per cent thereof, as a fractional division renders con-

venient, and certify that fact to their town treasurer.

Item 40.—Interest.

Interest charged on taxes not paid at some specified date, shall not exceed one per cent a month, shall be specified in the vote, and shall be added to, and become part of the taxes.

Item 41.—Pay of Tax Collectors.

When towns choose collectors, they may agree what sum shall be allowed for performance of their duties.

Item 42.—Plan of Town.

Assessors should have an accurately lotted plan of their town, as this will materially assist in guarding against omission, or error in listing real estate.

The total acreage of towns should also be known.

STATE OF MAINE

Return of Timber Cut in Unorganized Townships
and Organized Plantations

TO THE BOARD OF STATE ASSESSORS

(Under the provision of Chapter 77, Public Laws of 1919)

For the Logging Season of 1924 and 1925

Township No. Range County

Plantation County

(Erase municipality not used)

No. Pieces		Sound Scale	
	Spruce		Ft. B. M.
	Pine		" "
	Cedar		" "
	Fir		" "
	Hemlock		" "
	Hackmatack		" "
	Hardwood		" "
	Poplar		" "
	Spruce and Fir pulpwood		Cords
	Poplar pulpwood		"
	Hardwood for fuel		"
	Birch spool stock		"
	Cedar railway ties		Number
	Cedar telephone poles		"
	Hackmatack knees		"

The above is a true and correct statement of the total amount of the different kinds of timber cut on that part of said township, July 1, 1924 to July 1, 1925 as returned by _____ Scaler, under the direction of whom this survey was made.

(Signed) _____

Owner

By _____ P. O. Address _____

Agent

Inventory of Personal Property in Unorganized Townships to be Returned to State Assessors

(N. B.—If no personal property is owned—see item 23)

Write here any change in address

Description of Personal Property in Township No. Range County.

1. What personal property was owned or held by you on the first day of April, 1925, including dwelling houses, camps, stores, storehouses, stationary or portable mills located upon leased land.

Give type of structure (frame or log) and dimensions of each building separately and state value as near as possible.

[illegible]

TAXABLE LIVE STOCK AND POULTRY

TAXABLE WHETHER ON LEASED LAND OR NOT

2. Number of horses and mules,.....
 Number of 3-year-old colts,.....
 Number of 2-year-old colts,.....
 Number of year-old colts,.....
 Number of cows,.....
 Number of oxen,.....
 Number of 3-year-olds,.....
 Number of 2-year-olds,.....
 Number of sheep, (over 35 in number).....
 Number of swine, (over 10 in number).....
 Number of poultry, (over 50 in number).....

EXEMPT LIVE STOCK AND POULTRY

- Number of yearlings,
 Number of sheep, (to the number of 35)
 Number of swine, (to the number of 10)
 Number of poultry, (to the number of 50)

OTHER TAXABLE PERSONAL PROPERTY

3. What vessels were owned by you and located in this township on the first day of April, 1925?
- (a) Give name.....
- (b) Gross tonnage.....
- (c) Length of beam,.....
- (d) Character of motive power, description of engine,.....
- (e) When built.....

Amount carried forward

Amount brought forward	No.	Owner's	Value	
4. Give number and value of other boats.				
(a) Sailboats,		\$		\$
(b) Motorboats,				
(c) Row boats,				
(d) Scows,				
(e) Canoes,				
5. Weirs,				
6. Lobster pounds,				
7. Give name and number of shares of stock of any railroad or other corporation owned by you on April first, 1925.				
8. Give name and number of corporation bonds owned by you on April first, 1925.				
9. Carriages,				
10. Automobiles,				
11. Log haulers,				
12. Musical instruments, exceeding \$50. in value, (Including Radios)				
13. Household furniture, exceeding \$200. in value,				
14. Money at interest, secured and unsecured, or debts due me more than I am owing, (Notes secured by mortgages of real estate situated in Maine are not taxable.)				
15. Cash on hand, or on deposit to my credit April first. (Not in a savings bank.)				
16. Finished products in mills, (State amount and kind.)				
17. Materials in stock,				
18. Machinery, not taxed as real estate, (Include gasoline engines)				
19. Stock in trade, (This applies to dealers and lumbermen.)				
20. Unmanufactured pulp or logs, { Specify amount of each in cords or thousand feet board measure, do not include standing timber. }				
(a) Spruce,				
(b) Fir,				
(c) Pine,				
(d) Cedar,				
(e) Hemlock,				
(f) Hardwood,				
Amount carried forward				

Amount brought forward	No.	Owner's	Value	
21. Manufactured lumber.				
(a) Dimensions, (No. M ft.)		\$		\$
(b) Boards, (No. M ft.)				
(c) Clapboards, (M)				
(d) Laths, (M)				
(e) Shingles, (M)				
(f) Railroad ties, (No.)				
(g) Wood and bark, (Cords)				
(h) Hardwood of every description, sawed, hewed or turned,				
(i) Miscellaneous.				
22. Other property not in this schedule and not exempt from taxation as follows:				
(If more space is needed, make additional entries on separate sheet.)				
Total				
23. Where no personal property is owned, this fact must be stated, and sworn to below, and blank returned to this office at once.				
I,				
do solemnly swear (or affirm) that, to the best of my knowledge and belief, the foregoing inventory contains a full, true and correct statement of all the personal estate or property for which I was liable to be taxed by the Board of State Assessors under the laws of the State, on the first day of April, 1925, and of all the stock and bonds of corporations which was taxable under the laws of the State of Maine, owned by me at that time, and that I have not assigned, conveyed or disposed of any property or estate in any manner, for the purpose of evading taxation. SO HELP ME GOD.				
(To be signed by owner, or if a corporation by clerk or treasurer.)				
SS.,				
Then personally appeared the above named person and took and subscribed the foregoing oath.				
Before me,				
Justice of the Peace (Notary Public)				

AN ACT TO INSURE THE COLLECTION OF TAXES IN UNORGANIZED TOWNSHIPS.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF MAINE, as follows:

Sec. 1. Inventory of personal property in unorganized township to be returned to State Assessors.

Each owner or person in charge or control of personal property such as would not be exempt from taxation if it were located in a city or town of this state, and not otherwise subject to taxation under existing laws of the State of Maine, which on the first day of April in each year is situated, whether permanently or temporarily, within an unorganized township, shall, on or before the first day of May in each year, return to the board of state assessors a complete list of such property upon blanks furnished by said board; and such property shall be assessed by said board for a just proportion of all state and county taxes; but none of the property described in this section shall be included in the state valuation as made for unorganized towns.

Sec. 2. Proceedings by board when inventory is not made. *Should any owner or person having in his charge or control personal property taxable by said board, as provided in section one, neglect or refuse to comply with the requirements of this act, the board of state assessors may secure the necessary information by such methods as they deem advisable, and the necessary expense incurred in securing such information shall be added to the tax assessed against the property of such owner or person and paid to the state treasurer with the tax.*

Sec. 3. Tax to be paid to state treasurer on or before October 1st, to be turned over to counties; proceedings when tax payer is delinquent. Taxes levied under the provisions of section one shall be paid to the treasurer of state on or before October first of each year, and the treasurer of state shall at once credit the county treasurer with the amount of county tax so received, and this amount, plus interest after October first, shall be paid by the treasurer of state to the several county treasurers within thirty days from receipt thereof, and the governor and council are hereby authorized to draw their warrants for the same as above provided. A lien is created on all personal property for such taxes and expenses incurred in accordance with the provisions of section two, and such property may be sold for the payment of such taxes and expenses at any time after October first. When the time for the payment of the tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the delinquent property owner and unless such tax shall be paid within sixty days, the treasurer of state may issue his warrant to the sheriff of the county, requiring him to levy by distress and sale upon the personal property of said property owner, and the sheriff or his deputy shall execute such warrants, but any balance remaining after deducting taxes and necessary additions made in accordance with the provisions of this act shall be returned to the owner or person in possession of such property.

Sec. 4. Tax lists to be certified. All lists of property returned to the board of state assessors shall be certified before a justice of the peace, or in such manner as may be determined from time to time by the board of state assessors.

Augusta, Maine, 1925

C. S. STETSON,	}	Board of State Assessors
J. J. DEARBORN,		
F. S. JORDAN,		

State of Maine

Office of Board of State Assessors

EASTERN STANDARD TIME

Augusta,

1925.

Notice is hereby given that the State Assessors will be in session at the.....

..... in on

the day of at o'clock, A.M.

..... in on

the day of at o'clock, A.M.

..... in on

the day of at o'clock, A.M.

..... in on

the day of at o'clock, A.M.

A.D., 1925, in the county of..... to secure information to enable them

to make a just equalization of taxable property in said county, and to investigate charges of concealment of property from taxation, of undervaluation and of failure to assess property liable to taxation.

Section 5, Chapter 9 of the Revised Statutes provides that the Board of State Assessors shall hold sessions at such times and places as they deem necessary, to inquire into methods of taxation and to give advice and instruction to local assessors.

The same section also provides that each board of town assessors or some member or members of each of them shall attend said meetings, and any town whose assessors shall fail to attend, without excuse satisfactory to the Board of State Assessors, shall be liable for all reasonable expenses incurred in getting the necessary information.

C. S. STETSON	} Board of	
F. S. JORDAN		State
A. G. MERRITT		Assessors.

The member of the board receiving this notice will please notify the other members of his board that all may have an opportunity to attend these meetings.

LIST OF PROPERTY at its just value in the town of.....
county for the year 1925 made for return to BOARD OF STATE
ASSESSORS as required by law.
No. of Polls.....Taxed.
No. of Polls.....not taxed.

Rate of taxation,.....
CHAPTER 42, Public Laws of 1921 provides for
a Uniform Poll Tax of three dollars.

Description of Property				Value				Total Values				Description of R. E. Property with Assessed Value				No.				Value			
Real Estate, Resident,												Railroad Property,											
Real Estate, Non-Resident,												St. E. R. Companies' Property,											
Total Real Estate,												Water Companies' Property,											
Personal Estate, Resident,												Light & Power Co.'s Property,											
Personal Estate, Non-Resident,												Gas Companies' Property,											
*Total Am't Personal Estate,												Co.'s not otherwise enumerated,											
Grand Total Amount,																							
Total Value of Land,																							
Total Value of Buildings,																							
TAXABLE LIVESTOCK AND POULTRY																							
Personal Property				No.				Av. Val.				Total Value											
Horses and Mules,																							
Colts, 3 to 4 years old,																Cotton Mills,				Spindles			
Colts, 2 to 3 years old,																Woolen Mills,				Sets			
Colts, under 2 years old,																Pulp Mills,							
Cows,																Paper Mills,							
Oxen,																Saw Mills,							
Three years old,																Shoe Factories incl. machinery,							
Two years old,																Other Mills (state kind),							
Sheep (over 35 in number),																							
Swine (over 10 in number),																							
Poultry (over 50 in number),																							
Total Amount,																							
EXEMPT LIVESTOCK AND POULTRY																							
Personal Property				No.				Av. Val.				Total Value				Wharf Property							
One year old,																No. of Farms							
Sheep (to 35 in number),																No. acres of Tillage Land,							
Swine (to 10 in number),																No. acres of Pasture Land,							
Poultry (to 50 in number),																No. acres of Wood Land,							
Total Amount,																Total No. Acres,							
All Other Kinds of Personal Property				No.				Value				Value of Property Not Assessed				No.				Value			
Railroad Stock, Shares												Value of Property exempted by											
Railroad Bonds,												vote of Town, not included in											
Other Bonds,												valuation,											
Gas Companies' Stock, "												Value of Property on which the											
Water Companies' Stock, "												whole or a part of tax has											
Electric Light Companies' Stock, "												been abated by vote of Town											
Other Companies' Stock, "												and not included in valuation,											
Money at Interest,																							
Stock in Trade,																							
Shipping, Tons												Value of Property exempted by											
Small Boats,												Assessors, and not included in											
Logs, Ft. B. M.												valuation, on account of pov-											
Pulp Wood, Cords,												erty or infirmity,											
Lumber, Ft. B. M.,												Town property other than Sch.											
Wood and Bark, Cords,												Bldg.,											
Estates held in Trust,												Amount Voted for Schools,											
Carriages,																							
Automobiles,												Amount appropriated for High-											
Musical Instruments, Including Radios												ways and Bridges,											
Furniture,																							
Finished Products in Mills,												Amount of taxes assessed upon											
Materials in Stock,												Real and Personal Estate, in-											
Portable Mills,												cluding the overlay,											
Machinery not taxed as real estate,												Amt. of taxes assessed on polls,											
Other Property,												Amt. Town Debt after deduct-											
Amount,												ing permanent sch. fund, un-											
Amount Livestock and Poultry												collected taxes and money											
brought forward,												due the town,											
*Total Amount Personal Property,																							

THIS RETURN MUST BE FILED ON OR BEFORE AUG. 1—Sec. 7, Chap. 9, R. S.

-54-

**This Valuation Return Must be Filed at the Office
of the Board of State Assessors, Augusta, Maine,
on or before August First.**

Be Sure that it is Full and Correct, and Signed by Each Assessor.

*We, the assessors of the.....of
do state that the foregoing statement contains true aggregates of the valuation of each class of property assessed
in said town of.....for the year 1925,
to the best of our knowledge and belief, and that we have followed all the requirements of law in valuing, listing
and returning the same.*

..... } Assessors of the Town of
..... } City of
..... }

..... A. D. 1925.

READ CAREFULLY

Local Assessors will please note that, under the provisions of Chapter 197 of the Public Laws of 1921, the shares of bank stock owned by individuals in towns are not returned to local assessors for taxation, but are now returned by the bank directly to the Board of State Assessors.

Section 10 of Chapter 9 of the Revised Statutes (as amended by Chapter 24, Public Laws of 1917), provides that the State Assessors shall investigate all cases of which they have knowledge or on complaint to them, of concealment of property from taxation, of under valuation, and of failure to assess property liable to taxation. The Board shall have power to order the reassessment of any or all real and personal property, or either, in any town where in the judgment of said Board such reassessment is advisable or necessary to the end that all classes of property in such town shall be assessed in compliance with the law. Provided a satisfactory reassessment is not made by the local assessors, then the Board of State Assessors may employ assistance from within or without the town where such reassessment is to be made, and said town shall bear all necessary expense incurred. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment.

To conform with the law referred to, it is your manifest duty to make the valuation of all taxable property in your town upon the basis of just value,—what the property is fairly and reasonably worth as nearly as you can determine. This is not only law but it is justice.

It is necessary to separate land values from that of buildings, and in order to do this intelligently all property should be carefully examined.

Under "Description of Real Estate Property, with Assessed Value," railroad property, both steam and trolley, should include stations, freight sheds, etc., also any land owned outside of the right of way. Water companies' property should include power stations, dams, lands and pipe lines. Electric light and power companies' property should include power stations, dams, pole lines, etc. Under cotton, woolen, pulp, and other mills, do not include houses, or other property outside of the plant, power and machinery.

If anything occurs to you that you cannot fully state on the return, append any statement you desire, communicate with us freely at all times, and call at the office in Augusta at any time when convenient.

C. S. STETSON
J. J. DEARBORN
F. S. JORDAN } Board of
State
Assessors

Augusta, March 1925.

P. S. Please send us your last printed report.

TAXABLE DEPOSITS	Amount of Deposits	Average of Deposits for six months
Amount of time deposits and deposits bearing interest at 3 per cent or more per annum on date of return	\$ _____	
Average amount of same for six months ending on date of return		\$ _____
Amount of certificates of deposit bearing interest at 3 per cent or more per annum on date of return	_____	
Average amount of same for six months ending on date of return	_____	
Total amount of taxable deposits on date of return	\$ _____	
Total amount of average of deposits for taxation		_____

ss. 192

Personally appeared the above named _____ Treasurer of the _____ Company, and made oath that the foregoing return by him subscribed is true.

Before me, _____ Justice of the Peace.

TAX RETURN

OF

Company

19

STATE OF MAINE

Banking Department

Received.....19

and transmitted to the State Assessors

19

Bank Commissioner.

BOARD OF STATE ASSESSORS

Amount of taxes assessed for six months ending

19

\$

Board of
State
Assessors

Return to the Bank Commissioner by the Treasurer

ASSETS CONCLUDED	Book Value	Par Value of Deductible Assets	Cost to Bank of Deductible Assets	Bank should not enter figures in this column. Full Tax Exempt.	Bank should not enter figures in this column. Three-fifths Tax Exempt.
Loans to municipalities in Maine,					
Loans to municipalities out of Maine,					
Loans to persons resident or corporations located and doing business in Maine,					
Loans to persons or corporations located and doing business out of Maine,					
Loans on mortgages of real estate in Maine,					
Loans on mortgages of real estate out of Maine,					
Furniture and fixtures account,					
Premium account (enter in first column only),					
Expense account (enter in first column only),					
Assessed value of real estate (amount charged on books to be entered in first column), (assessed value in second column),					
Cash on deposit in Maine,					
Cash on deposit out of Maine (enter in first column only),					
Cash on hand,					
Total,					

Treasurer

STATE OF MAINE

SS.

192

Personally appeared the above named

Treasurer of the Savings Bank, and made oath that the foregoing return by him subscribed is true.

Before me,

Justice of the Peace.

ASSESSMENT OF TAX

Average of Deposits, Reserve Fund and Undivided Profits, \$

Deduct value of United States Obligations, \$

“ value of public funds of Maine free from taxation, _____

“ value of corporation bonds of Maine free from taxation, _____

“ value of corporation stocks of Maine free from taxation, _____

“ value of railroad stock of Maine free from taxation, _____

“ value of loans on mortgages of real estate in Maine, _____

“ assessed value of real estate owned in Maine, _____

Total first column, \$

“ 3-5 of \$ being market value other assets in Maine, _____

Total deduction, _____

Balance, basis for tax, _____

Amount of tax, 1-4 of \$ _____

**Banks are requested
to use these two
columns only**

Do not use this space in making returns

Number of Shares Issued..... Par Value of Shares..... Total Capital Stock.....

Assessed Value of Real Estate, Vaults and Safe Deposit Plants Owned in Maine, April 1st, 1924.....

Returns must be signed by Treasurers of Trust Companies
and by Cashiers of Banking Institutions.

STATE OF MAINE

ss. 192

Personally appeared the above named _____ of the _____

and made oath that the foregoing return by him subscribed is true.

Before me,

Justice of the Peace (Notary Public)

If you have knowledge of recent transfers of stock, please give market value indicated by such sales_____

Additional Blanks may be had upon application.



BANK STOCK TAX RETURN

of

_____. 192_____.

STATE OF MAINE

BOARD OF STATE ASSESSORS

Received _____ 192_____
and transmitted to the Treasurer of State.

_____ 192_____.

Approved _____

Amount of tax assessed for the year ending

_____ 192_____.

\$ _____

_____ } Board of
State
Assessors.

State Legislators-- 1891-1939

Benjamin F. Chadbourne Stamford, 1891-1893, deceased.
Legislation, elected by legislature

Frank H. Allen Stamford, 1891-1893, deceased.
Legislation, elected by legislature

Oliver Mayford Danbury, 1891-1893, deceased.
Legislation, elected by legislature

William C. Burleigh Danbury, 1891-1893, deceased.
Legislation, elected by legislature

George F. Peck Danbury, 1891-1893, living.
Legislation, elected by legislature

William C. (d) Outline Biography of Members Danbury, 1891-1893, deceased.
Legislation, elected by legislature

F. Marion Stapp Danbury, 1891-1893, living.
Legislation, elected by legislature

William F. Thompson South Danbury, 1891-1893, living.
Legislation, elected by legislature

George E. Johnson Danbury, 1891-1893, deceased.
Legislation, elected by legislature

Charles Gardner Danbury, 1891-1893, living.
Legislation, elected by legislature

William C. Melville Danbury, 1891-1893, living.
Legislation, elected by legislature

State Assessors-- 1891-1930

Benjamin F. Chadbourne	Biddeford, 1891-1893, deceased. Politician, elected by legislature
Frank Gilman	Bangor, 1891-1892, deceased. Lumberman, elected by legislature
Otis Hayford	Canton, 1891-1909, deceased. Politician, elected by legislature
Hall C. Burleigh	Vassalboro, 1892-1895, deceased. Farmer, elected by legislature
George Pottle	Lewiston, 1893-1911, living. Dry goods, elected by legislature
William C. Marshall	Belfast, 1895-1901, deceased. Grain dealer, elected by legislature
F. Marion Simpson	Bangor, 1901-1907, living. Politician, elected by legislature
William J. Thompson	South China, 1907-1913, living. Farmer and teacher, elected by Legislature
Edwin M. Johnson	Brownville, 1909-1915, deceased. Lumberman and merchant, elected by legislature
Obediah Gardner	Rockland, 1911-1911, living, farmer. Appointed by Governor Frederick W. Plaisted
Bertrand G. McIntire	Waterford, 1911-1917, living. Lumberman, appointed by Governor Frederick W. Plaisted

John J. Dearborn	Hampden Highlands, 1913-1925, living. Farmer and merchant, appointed by Governor William T. Haines.
Wilbur F. Dresser	South Portland, 1915-1924, deceased. Real estate, appointed by Governor Oakley C. Curtis.
Clement S. Stetson	Greene, 1917, living, farmer and in- surance, appointed by Governor Carl E. Milliken.
Fred S. Jordan	Portland, 1924, living, accountant, Auditor, appointed by Governor Percival P. Baxter.
Albert G. Merritt	Houlton, 1925, living, farmer, appointed by Governor Ralph O. Brewster.
Leon O. Tibbetts	Waterville.
Frank H. Sterling	Augusta, chief clerk, 1911-1929, living. Lumberman, accountant, land surveyor.

Secretary (Chief Clerk)

James Plummer	Fairfield Center, 1894-1911, deceased. Farmer and teacher.
Frank H. Sterling	Augusta, 1911-1929, living, lumberman. Accountant and land surveyor, now chair- man of the board of state assessors.
John M. Robinson	Hallowell, 1929-1930, deceased.
Arthur E. Lewis	Gardiner, 1930-

Salary of Members⁽¹⁾

1891-1911	\$1500	and	expenses	per	year
1911-1923	2000	"	"	"	"
1921-chairman	2500	"	"	"	"
1923-	2500	"	"	"	"

Salary of Secretary (Chief Clerk)

1891-1892	\$600	and	expenses	per	year
1893-1904	1000	"	"	"	"
1905-	1100	"	"	"	"
1906-1916	1200	"	"	"	"
1917-1918	1500	"	"	"	"
1919-1920	1900	"	"	"	"
1921-	2500	"	"	"	"

(1) Act H. P. before the legislature, 1931, to increase salary of members to \$3000 and of chairman to \$4000.

The following amounts were appropriated by the various Maine legislatures for the maintenance of the board of state assessors. The fiscal year being from January 1st to December 31st until 1920 when it was changed by an act of the legislature in 1919 to be from July 1st to June 30th of the following year.

For Salaries and Clerk Hire	For General Office Expenses	For Ascertaining Value of Wild Lands
1891	5100	1000
1892	5100	1000
1893	5500	1000
1894	5500	1000
1895	5500	1000
1896	5500	1000
1897	5500	1000
1898	5500	1000
1899	5500	1000
1900	5500	1500
1901	5500	1500
1902	5500	1500
1903	5500	1500
1904	5500	1500
1905	5600	1500 2500
1906	5700	1500 2500
1907	5700	1500 2500
1908	5700	1500 2500
1909	5700	6675 5000
1910	5700	6675 5000

The following accounts were approved by the various State Legislatures for the payment of the bond of these companies. The first year began from January 1st to December 31st until 1900 when it was changed to an act of the Legislature in 1901 so as from that day to June 30th of the following year.

For Salaries and Office Expenses	For General Office Expenses	For Salaries and Office Expenses
1901	1901	1901
1902	1902	1902
1903	1903	1903
1904	1904	1904
1905	1905	1905
1906	1906	1906
1907	1907	1907
1908	1908	1908
1909	1909	1909
1910	1910	1910
1911	1911	1911
1912	1912	1912
1913	1913	1913
1914	1914	1914
1915	1915	1915
1916	1916	1916
1917	1917	1917
1918	1918	1918
1919	1919	1919
1920	1920	1920
1921	1921	1921
1922	1922	1922
1923	1923	1923
1924	1924	1924
1925	1925	1925
1926	1926	1926
1927	1927	1927
1928	1928	1928
1929	1929	1929
1930	1930	1930

For Salaries and Clerk Hire	For General Office Expenses	For Ascertaining Value of Wild Lands
-----------------------------------	-----------------------------------	--

1911	7200	4775	5000
1912	7200	4775	5000
1913	7200	5750	5000
1914	7200	5100	5000
1915	8200	4825	10000
1916	8200	4825	10000
1917	8350	5000	5000
1918	8500	5000	5000
1919	10300	4500	10000
1920	10300	5250	10000
1921	18000	8800	30000
1922	18000	8800	20000
1923	15000	8000	20000
1924	15000	9000	20000
1925	16000	8000	10000
1926	16000	10000	10000

W. E. Allen
F. L. Sherman
F. E. Sterling

W. E. Allen
F. L. Sherman
F. E. Sterling
D. E. Neill
George H. Boston
C. E. Packard

W. E. Allen
F. L. Sherman
F. E. Sterling
D. E. Neill
George H. Boston
C. E. Packard

W. E. Allen
F. L. Sherman
F. E. Sterling
D. E. Neill
George H. Boston
C. E. Packard

W. E. Allen
F. L. Sherman
F. E. Sterling
D. E. Neill
George H. Boston
C. E. Packard

The following is a list of surveyors and explorers who have cruised the wild lands and thus made possible a more accurate valuation:

1905

R. M. Nason

1906

R. M. Nason

A. M. Otis

1907

A. M. Otis

R. E. Mullaney

W. R. Allen

J. L. Chapman

1908

A. M. Otis

W. R. Allen

J. L. Chapman

F. H. Sterling

1909

R. E. Mullaney

J. L. Chapman

F. H. Sterling

D. R. Hastings

John Hatch

F. C. Hinckley

George H. Huston

C. E. Packard

1910

R. E. Mullaney

J. L. Chapman

F. H. Sterling

F. C. Hinckley

C. E. Packard

1911

R. E. Mullaney

J. L. Chapman

C. E. Packard

1912

R. E. Mullaney

J. L. Chapman

C. E. Packard

1913

R. E. Mullaney

C. E. Packard

1914

R. E. Mullaney

C. E. Packard

B. F. Beal

J. A. Lobley

W. M. Viles

C. W. Edgerley

1915

R. E. Mullaney

C. E. Packard

James W. Sewall

B. F. Beal

H. G. Robinson

A. C. MacPheters

J. A. Lobley

J. D. Ring

H. M. Kenniston

C. S. Humphreys

E. A. Webber

W. M. Viles

C. W. Edgerley

1916

A. M. Otis
R. E. Mullaney
C. E. Packard
James W. Sewall
B. F. Beal
A. C. MacPheters
J. A. Lobley
J. D. Ring
H. M. Kenniston
C. S. Humphreys
W. M. Viles
C. W. Edgerley

1922

James W. Sewall
R. E. Mullaney
Dearborn

1923

James W. Sewall
C. S. Humphrey
R. G. Stubb
P. T. Collidge

1924

James W. Sewall

1917

?

1918

J. D. Ring
H. M. Kenniston
C. S. Humphery
W. M. Viles
H. P. McKenney
O. E. Libby

1919

James W. Sewall

1920

James W. Sewall

1921

James W. Sewall
R. E. Mullaney
Dearborn

1910
James W. Dwyer
J. W. Dwyer
J. W. Dwyer

1911
James W. Dwyer
J. W. Dwyer
J. W. Dwyer

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James W. Dwyer
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J. W. Dwyer
J. W. Dwyer

1913

James W. Dwyer

1914

James W. Dwyer

1915

James W. Dwyer

1916

James W. Dwyer

Increased and Equalized Valuations of Property
in Maine (1871-1928)

In order to illustrate how the state board of state assessors has functioned as board of equalization I wish to submit the following table compiled from the various reports of the board of state assessors.

Year	1871	1872	1873
1871	201.3	63.1	264.4
1872	229.2	64.3	293.5
1873	241.3	67.3	308.6
1874	252.3	71.1	323.4
1875	262.3	74.4	336.7
1876	275.9	75.0	350.9
1877	310.3	83.4	393.7
1878	327.6	87.3	414.9
1879	346.7	89.3	436.0
1880	352.6	87.4	440.0
1881	335.1	101.3	436.4
1882	420.4	140.3	560.7
1883	454.2	142.5	596.7
1884	483.4	145.7	629.1

Assessed and Equalized Valuations of Property
in Maine (Millions)

By the Local Assessors			
Year	Real	Personal	Total
1892	\$174.8	\$70.1	\$265.0
1894	204.1	68.1	272.3
1896	213.4	64.9	278.4
1898	221.3	63.1	284.5
1900	229.2	64.8	294.6
1902	241.2	67.3	308.5
1904	252.5	71.2	323.7
1906	265.9	74.4	340.3
1908	285.9	79.0	364.9
1910	310.6	83.4	394.1
1912	329.6	87.3	416.9
1914	346.7	93.8	439.5
1916	358.6	97.8	456.5
1918	383.1	121.3	503.4
1920	420.2	148.3	568.6
1922	454.2	142.5	596.7
1924	483.4	146.6	630.0

Assessed and Equalized Valuations of Property
in Maine (Millions)

By the Board of State Assessors			
Year	Real Except Wild Lands	Personal	Total Real and Personal
1892	\$217.9	\$78.2	\$296.1
1894	232.0	74.8	306.8
1896	239.9	71.1	311.0
1898	244.2	68.7	312.8
1900	248.8	68.3	317.1
1902	256.8	69.2	325.4
1904	262.6	74.0	336.6
1906	278.5	78.7	357.2
1908	303.0	82.6	385.6
1910	320.9	85.6	406.5
1912	341.6	89.6	431.3
1914	352.5	97.2	449.7
1916	364.8	102.9	467.7
1918	390.0	125.5	515.5
1920	418.0	152.6	570.6
1922	456.0	147.3	603.3
1924	481.1	149.0	630.1

Assessed and Equalized Valuations of Property
in Maine (Millions)

By the Board of State Assessors			
Year	Wild Land	Grass and Timber on Public Land	Grand Total by the Board of State Assessors
1892	\$17.8	\$0.415	\$314.2
1894	17.1	.418	324.5
1896	17.0	.444	328.5
1898	16.2	.424	329.5
1900	19.1	.504	336.7
1902	25.5	.751	352.2
1904	29.0	.890	366.5
1906	36.4	1.136	394.7
1908	41.3	1.310	428.2
1910	43.9	1.400	451.8
1912	45.5	1.439	478.2
1914	47.3	1.473	408.5
1916	51.9	1.678	521.4
1918	59.9	1.969	577.4
1920	64.8	1.980	637.4
1922	67.3	2.063	672.7
1924	69.2	2.090	701.4

Estimated and Actual Production of Wheat
in India (Millions)

in the years of State Estimates

Year	Estimated Production in India	Actual Production in India
1951	107.3	107.3
1952	111.1	111.1
1953	117.0	117.0
1954	121.1	121.1
1955	125.1	125.1
1956	129.1	129.1
1957	133.1	133.1
1958	137.1	137.1
1959	141.1	141.1
1960	145.1	145.1
1961	149.1	149.1
1962	153.1	153.1
1963	157.1	157.1
1964	161.1	161.1
1965	165.1	165.1
1966	169.1	169.1
1967	173.1	173.1
1968	177.1	177.1
1969	181.1	181.1
1970	185.1	185.1
1971	189.1	189.1
1972	193.1	193.1
1973	197.1	197.1
1974	201.1	201.1

(e) Maps

(10) 2500



PICTORIAL MAP OF CENTRAL MAINE POWER CO. SYSTEM

----- TRANSMISSION LINES
===== INTERURBAN AND STREET RAILWAY LINES

THE MATTHEWS-NORTHROP WORKS
BUFFALO - CLEVELAND - NEW YORK

Section of Central Maine Power Company's \$5,000,000 development at Grand Island
on the Androscoggin River at Lewiston

CENTRAL MAINE POWER COMPANY BEGIN \$5,000,000 DEVELOPMENT

In spite of the increasing demand of its customers for more power, Central Maine Power Company is beginning operations on the Androscoggin River above Lewiston for a \$5,000,000 power hydroelectric development. This will be one of the biggest hydroelectric developments ever undertaken in Maine. Plans call for a huge concrete dam 2,700 feet long and 60 feet high which will back up the waters of the Androscoggin in nine miles and provide a storage capacity of 1,000,000,000 cubic feet of water. The generating plant will consist of three 9,000 H.P. units.

One of the aims of the development is to produce more power than half the total capacity of the Company's present 22 hydroelectric plants combined.

It is expected that the construction will be completed by 1937 and that it will cost about \$5,000,000.

ELECTRICAL BUSINESS SHOWS RAPID GROWTH

Electricity of power to light, heat, and drive machinery in mills and factories is the backbone of the future. It is the modern era and it is fast becoming the backbone of the world.

Electricity of Maine are in a fortunate position. A great number of rivers and streams afford a privileged opportunity to become

powerful sources of hydroelectric development and the new and old developed power plants are being used to power homes, industries and commerce.

Electricity of Maine is growing the importance of electric power in the company territory is reflected in the fact that the company has a steady increase in the amount of power generated and given to the public.

1924

Consumption

206,000
75,000
131,000

Consumption

283,000
200,000
83,000,000

Power, kilowatts

91,000
75,000,000
16,750,000

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND THIRTY-ONE

S. P. 588—L. D. 954

AN ACT Relating to the Administration of the State.

Be it enacted by the People of the State of Maine, as follows:

ARTICLE I

ORGANIZATION OF DEPARTMENTS

Sec. 1. Administrative departments. There are hereby created and established the following administrative departments of the state government:

1. Department of finance.
2. Department of health and welfare.
3. Department of sea and shore fisheries.
4. Department of education.

These departments shall be vested respectively with such powers and required to perform such duties as are set forth in this act, and shall be charged with the administration and execution of such laws as the legislature may enact.

All other departments and agencies except as modified by this act shall continue as at present constituted.

The provisions of this act shall not be construed to apply to the judiciary, the University of Maine, the state normal schools, the Port of Portland Authority, the executive council nor the legislature, except when expressly specified.

Sec. 2. Appointments. A commissioner of finance, a commissioner of health and welfare, a commissioner of sea and shore fisheries, and a commissioner of education, shall be appointed by the governor with the advice and consent of the council to serve for three years, or during the pleasure of the governor and council, provided, that the present state commissioner of education shall continue in office as commissioner of education until the expiration of his present term. Any vacancy shall be filled by appointment for a like term.

STATE OF MAINE

IN THE SENATE OF THE STATE OF MAINE,
JANUARY 18, 1892.

REPORT OF THE

COMMISSIONER OF THE LAND OFFICE

FOR THE YEAR 1891.

MAINE:

PRINTED BY THE STATE PRINTER.

1892.

Sec. 3. General supervision and appointment of subordinate officers and employees. The heads of the administrative and other departments of the state government, as provided for in sections one and two of this article and section one of article six, shall have charge and general supervision of their respective departments, and shall exercise such powers and perform such duties as are vested by this act in the departments under their control.

The bureau chiefs, deputies, assistants, and employees of the departments, established by this act, shall be under the immediate supervision, direction, and control of the heads of the respective departments, and shall perform such duties as these officers shall prescribe.

The heads of departments may employ such bureau chiefs, deputies, assistants and employees as may be necessary, with the approval of the governor and council.

Sec. 4. Salaries. The heads of the departments and bureau chiefs established by this act shall receive such compensation as shall be fixed by the governor and council.

Sec. 5. Bonds. Each department head or any subordinate officer under same, who may be required to handle moneys, shall give bond executed by a surety company authorized to do business within the state in such sum as shall be fixed by the governor and council, and as shall be deemed to be adequate by the state auditor to safeguard the state's funds. Such bonds shall be filed in the department of audit.

ARTICLE II

DEPARTMENT OF FINANCE

Sec. 1. Organization of department. The department of finance shall be organized into three bureaus as follows:

1. Bureau of accounts and control, the head of which shall be the state controller;
2. Bureau of purchases, the head of which shall be the state purchasing agent;
3. Bureau of taxation, the head of which shall be the state tax assessor.

In connection with the department of finance, the governor, with the advice and consent of the council, shall appoint a state budget officer, who may be the commissioner of finance.

Sec. 2. Powers and duties relative to budgeting. The department of finance, through the state budget officer, shall have authority:

1. To prepare and submit to the governor, biennially, a state budget document in accordance with the provisions outlined in this article, which shall be in lieu of those set forth in chapter two of sections one hundred eight to one hundred thirteen inclusive, of the revised statutes;

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2. To examine and recommend for approval the work program and quarterly allotments of each department or agency of the state government, before the appropriations made for such agency shall become available for expenditure;

3. To examine and recommend for approval any changes made in the work program and quarterly allotments of any department or agency during the fiscal year;

4. To investigate duplication of work of departments and other agencies of the state government, to study the organization and administration of such departments and agencies, and to formulate plans for better and more effective management;

5. To prepare and report to the governor, or to the legislature, when requested any financial data or statistics which he may require, such as monthly or quarterly estimates of the state's income, and cost figures on the current operations of departments and agencies.

Sec. 3. Scope of the budget. The budget of the state government shall present a complete financial plan for each fiscal year of the ensuing biennium, which shall set forth all proposed expenditures for the administration, operation, and maintenance of the departments and agencies of the state government; all interest and debt redemption charges during each fiscal year; all expenditures for capital projects to be undertaken and executed during each fiscal year of the biennium. In addition thereto, the budget shall set forth the anticipated revenues of the state government and any other additional means of financing the expenditures proposed for each fiscal year of the biennium.

Sec. 4. Form of the budget document. The budget document, setting forth a financial plan for the state government for each fiscal year of the ensuing biennium, shall be set up in three parts, the nature and contents of which shall be as follows:

Part one shall consist of a budget message by the governor which shall outline the financial policy of the state government for the ensuing biennium, describing in connection therewith the important features of the financial plan; it shall also embrace a general budget summary setting forth the aggregate figures of the budget in such manner as to show the balanced relations between the total proposed expenditures and the total anticipated revenues, together with the other means of financing the budget for each fiscal year of the ensuing biennium, contrasted with the corresponding figures for the last completed fiscal year and the fiscal year in progress. The general budget summary shall be supported by explanatory schedules or statements, classifying the expenditures contained therein by organization units, objects, and funds, and the income by organization units, sources, and funds.

Part two shall embrace the detailed budget estimates both of expenditures and revenues as provided in the subsequent section of this act; it shall also include statements of the bonded indebtedness of the state government, showing the debt redemption requirements, the debt authorized

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and unissued, and the condition of the sinking funds; in addition thereto, it shall contain any statements relative to the financial plan which the governor may deem desirable, or which may be required by the legislature.

Part three shall embrace complete drafts of the budget bills, that is, the legislative measures required to give legal sanction to the financial plan when adopted by the legislature. These bills shall include an appropriation bill, authorizing by departments and agencies, and by funds, all expenditures of the state government for each fiscal year of the ensuing biennium, and such other bills as may be required to provide the income necessary to finance the budget.

Sec. 5. Budget estimates. On or before November first, of the even-numbered years, all departments and other agencies of the state government, and agencies receiving state funds shall prepare, on blanks furnished them by the state budget officer, and submit to said officer, estimates of their expenditure requirements for each fiscal year of the biennium, compared with the corresponding figures of the last completed fiscal year and the estimated figures for the current fiscal year. The expenditure estimates shall be classified to set forth the data by funds, organization units, character and objects of expenditure; the organization units may be sub-classified by functions and activities, or in any other manner, at the discretion of the state budget officer.

Tentative revenue estimates prepared by the state budget officer on October first, of the even-numbered years, shall be revised by this officer on the following January first, for inclusion in the budget. The revenue estimates shall be classified so as to show the receipts by funds, organization units, and sources of income.

Sec. 6. Review and revision of estimates. The governor, and the governor-elect, with the assistance of the state budget officer, shall review the estimates, altering, revising, increasing, or decreasing the items of said estimates as he may deem necessary in view of the needs of the various departments and agencies and the total anticipated income of the state government during the ensuing biennium. The state budget officer, at the direction of the governor, shall then prepare a budget document in the form required by the provisions of this act; the governor shall transmit such document to the legislature not later than the close of the fourth week of the regular legislative session.

Sec. 7. Form of appropriation bill. The appropriation bill provided for in section four of this article shall be drawn in such form as to authorize only lump sum appropriations to meet the expenditure needs of the various departments and agencies of the state government for each fiscal year of the biennium. For the operation and maintenance expenses of each department or agency, there shall be a single appropriation which shall be allotted before becoming available for expenditure as provided for in a subsequent section of this act. Appropriations for the acquisition of property shall be in such detail under each department or agency as the governor shall determine; provided, however, that such appropriation shall not be segregated in greater detail than the major classes or projects for which they are expendable during each fiscal year of the biennium.

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Sec. 8. Work program and allotments. Not later than June first of each year the governor shall require the head of each department and agency of the state government to submit to the department of finance a work program for the ensuing fiscal year, such program shall include all appropriations made available to said department or agency for its operation and maintenance and for the acquisition of property, and it shall show the requested allotments of said appropriations by quarters for the entire fiscal year. The governor and council, with the assistance of the state budget officer, shall review the requested allotments with respect to the work program of each department or agency and shall, if they deem it necessary, revise, alter, or change such allotments before approving the same. The aggregate of such allotments shall not exceed the total appropriations made available to said department or agency for the fiscal year in question. The state budget officer shall transmit a copy of the allotments as approved by the governor and council to the head of the department or agency concerned, and also a copy to the state controller. The state controller shall thereupon authorize all expenditures to be made from the appropriations on the basis of such allotments and not otherwise.

The head of any department or agency of the state government, whenever he shall deem it necessary, by reason of changed conditions, may revise the work program of his department or agency at the beginning of any quarter during the fiscal year, and submit such revised program to the department of finance with his request for a revision of the allotments of the remaining quarters of that fiscal year. If, upon such reexamination of the work program, the state budget officer, with the approval of the governor and council, shall decide to grant the request for the revision of the allotments, the same procedure, so far as it relates to review, approval, and control, shall be followed as in the making of the original allotments.

In order to provide some degree of flexibility to meet emergencies arising during each fiscal year in the expenditures for operation and maintenance of the various departments and agencies of the state government, the state budget officer, with the approval of the governor and council, may require the head of each department or agency, in making the original allotments, to set aside a reserve, the exact amount of which shall be determined by the state budget officer, of the total amount appropriated to the department or agency. At any time during the fiscal year this reserve or any portion of it may be returned to the appropriation to which it belongs and may be added to any one or more of the allotments, provided the state budget officer shall deem such action necessary and shall notify the state controller of such action; any unused portion thereof shall remain at the end of the fiscal year as an unexpended balance of appropriation. Any unexpended and unencumbered balance of allotments at the end of each quarter shall be credited to the reserve set up for the fiscal year.

Sec. 9. Advisory committee on budget. There shall be an advisory committee on budget consisting of three members, one from each house of the legislature selected by the presiding officer thereof prior to November first, of the even-numbered years. In each case the selection shall be, if practicable, the senior ranking member of the senate and house respectively of the committee on appropriations and financial affairs, who is to serve as a member of the next succeeding legislature, and these two shall select the third member who shall be a member of the next succeeding

1870-1871. The first year of the war was a year of great suffering and hardship for the people of the North. The war had begun in 1861, and the North had been fighting for four years. The war had been a long and bloody struggle, and the North had suffered many losses. The war had also been a time of great hardship for the people of the North. The war had caused the economy to collapse, and many people had lost their homes and their livelihoods. The war had also caused the death of many people. The war had been a time of great suffering and hardship for the people of the North.

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legislature and a member of the minority party. The members of the committee shall be paid the necessary expenses incurred in the performance of their duties, and in addition thereto, they shall each receive five dollars per day for the time actually spent while the legislature is not in session. This committee shall meet with the governor, or the governor-elect, when so requested by him, during the preparation of the budget, and shall advise with him on any and all matters pertaining to the financial policy of the state government. The governor, however, shall be fully responsible for all budgetary recommendations made to the legislature.

Sec. 10. Powers and duties relating to accounting. The department of finance, through the bureau of accounts and control, shall have authority:

1. To maintain a system of general accounts embracing all the financial transactions of the state government;
2. To examine and approve all contracts, orders, and other documents, the purpose of which is to incur financial obligations against the state government, to ascertain that moneys have been duly appropriated and allotted to meet such obligations and will be available when such obligations will become due and payable;
3. To audit and approve all bills, invoices, accounts, payrolls, and all other evidences of claims, demands, or charges against the state government; and to determine the regularity, legality, and correctness of such claims, demands, or charges;
4. To inquire into and cause an inspection to be made of articles and materials furnished or work and labor performed, for the purpose of ascertaining that the prices, quality, and amount of such articles or materials are fair, just, and reasonable, and that all the requirements expressed and implied pertaining thereto have been complied with, and to reject or disallow any excess;
5. To make monthly reports on all receipts and expenditures of the state government to the governor and the state auditor; to make monthly reports on appropriations, allotments, encumbrances and authorized payments to the governor, to the state auditor, and to the head of the department or agency directly concerned;
6. To prescribe the forms of receipts, vouchers, bills, or claims to be filed by any and all departments, and agencies with the department of finance;
7. To prescribe such subsidiary accounts, including cost accounts, for the various departments, and agencies as may be desired for purposes of administration, supervision, and financial control;
8. To examine the accounts of every department or agency receiving appropriations from the state;
9. To report to the attorney general for such action, civil or criminal, as he may deem necessary, all facts showing illegality in the expenditure of public moneys or the misappropriation of public properties;

10. To exercise the rights, powers, and duties heretofore conferred and imposed by law upon the state auditor in so far as these relate to financial administration and general accounting control of the state government, involving the keeping of general accounts, the auditing before payment of all bills or vouchers; and the authorizing of all claims against the state for which appropriations have been made.

Sec. 11. Handling appropriations. No appropriations to any state department or agency shall become available for expenditure until allotted upon the basis of the work program, duly approved by the governor and council as provided in previous sections of this article.

A petty cash fund shall be allowed by the commissioner of finance to each state department or agency, which shall in his opinion require such a fund, and said fund so established shall be reimbursed only upon statements and bills audited by the state controller.

Sec. 12. State funds eliminated. The commissioner of finance, with the approval of the governor and council, shall have authority, unless the legislature shall otherwise direct, to discontinue any or all of the special expendable state funds with the exception of the sinking funds and trust funds, and to merge the balance or balances of such fund or funds so discontinued with the general fund. The state controller shall set up and maintain special accounts in the general fund with respect to moneys received for designated purposes from the federal government.

Sec. 13. Uniform fiscal year. The fiscal year of the state government shall hereafter commence on the first day of July and end on the thirtieth day of June of each year. This fiscal year shall be followed in making appropriations and in financial reporting, and shall be uniformly adopted by all departments and agencies in the state government.

Sec. 14. Payment of receipts into the treasury. Any public officer or any person, firm, association, or corporation, paying money into the state treasury may make such payment by delivering to the treasurer of state a check, draft, certificate of deposit, or money order, drawn, endorsed, and payable to the treasurer of state or his order, or may make such payment by delivering to the treasurer the proper amount of lawful currency. The treasurer shall keep a record of all drafts, checks, certificates of deposit, money orders, and all cash received by him, and upon receipt thereof shall forthwith cause the same to be placed to the credit of the state of Maine in some state depository. If any check, draft, or certificate of deposit shall not be paid on presentation, the treasurer shall immediately notify the commissioner of finance, and he shall proceed to collect the amount thereof with costs, from the person drawing same. The treasurer shall daily transmit to the state controller a statement of all receipts into the treasury, giving such details thereof as the controller may require.

The state government shall not be liable for any loss resulting from lack of diligence on the part of any depository in forwarding or failing to collect any draft, check, or certificate of deposit, or for the loss of any such draft, check, or certificate of deposit in the mails or otherwise.

Sec. 15. Departmental collections. Every department and agency of the state, whether located at the capitol or not, collecting or receiving public money or money from any source whatsoever, belonging to or for the use of the state, or for the use of any state department or agency, shall pay the same immediately into the state treasury, without any deductions on account of salaries, fees, costs, charges, expenses, refunds, claims, or demands of any description whatsoever; provided, however, that any department or agency may deposit such money to the credit of the state upon communicating with the treasurer of state and receiving from him instructions as to what state depository may be used for that purpose, and in every such case, the depositor shall send to the treasurer of state a statement of the deposits certified by the bank receiving it; and provided, further, that the provisions of this section shall not apply to county or town officers.

Sec. 16. Disbursements. No money shall be drawn from the state treasury except in accordance with appropriations duly authorized by law. Every disbursement from the treasury shall be upon the authorization of the state controller, which authorization shall be in the form of a warrant, drawn in favor of the payee, and said warrant shall, upon being countersigned by the treasurer of state and delivered to the payee, become a check against a designated bank or trust company acting as a depository of the state government.

All state officers and employees, except as the commissioner of finance may specify, shall be paid their salaries twice each calendar month, the dates of payment to be determined by the state controller.

Sec. 17. Money in depositories. All state money in any depository of the state government shall stand on the books of said depository to the credit of the state, but the treasurer shall not withdraw any of said money except upon the authority of the state controller.

Sec. 18. Powers and duties pertaining to purchasing. The department of finance, through the bureau of purchases, shall have authority:

1. To purchase all supplies, materials, and equipment required by the state government or by any department or agency thereof subject to the provisions set forth in this act;
2. To establish and enforce standard specifications which shall apply to supplies, materials, and equipment purchased for the use of the state government;
3. To purchase or contract for all telephone, telegraph, postal, or electric light and power service for the state departments and agencies;
4. To lease all grounds, buildings, office or other space required by the state departments or agencies;
5. To have general care and supervision of all central storerooms operated by the state government;

6. To transfer to or between state departments and agencies, or sell supplies, materials, and equipment which are surplus, obsolete, or unused;

7. To make an inventory of all removable equipment belonging to the state government and keep it current;

8. To list all real estate belonging to or under lease to the state government, showing agency controlling, location, metes and bounds, cost, and when acquired;

9. To establish and conduct a central mailing room for the state departments and agencies at the capitol.

Sec. 19. Scope of purchasing authority. The terms "supplies," "materials," and "equipment," as used in this act shall be construed to mean any and all articles or things which shall hereafter be used by or furnished to the state or to any department or agency thereof, and also any and all printing, binding, publication of laws, journals, and reports. Except as provided in this act, any or all supplies, materials, and equipment needed by one or more departments or agencies shall be directly purchased or contracted for by the state purchasing agent, as may be determined from time to time by rules adopted pursuant to this act, which rules the department of finance is hereby authorized and empowered to make, it being the intent and purpose of this statute that the state purchasing agent shall purchase collectively all supplies for the state or for any department or agency thereof in the manner that will best secure the greatest possible economy consistent with the grade or quality of supplies best adapted for the purposes for which they are needed.

The trustees of the University of Maine, and of the state normal schools, and the directors of the Port of Portland Authority may authorize the department of finance to act for them in any purchases.

Sec. 20. Open market and other purchases. The state purchasing agent may authorize, in writing, an officer of the state or any department or agency thereof to purchase in the open market and without requisition or estimate, specific supplies, materials, and equipment for immediate delivery to meet exigencies arising from unforeseen causes, including delays by contractors, delays in transportation, and unanticipated volume of work.

The purchase of supplies, materials, and equipment for highway maintenance and construction purposes may be exempted by the state purchasing agent from his immediate jurisdiction and control and may be purchased, with the approval of the commissioner of finance, by and under the supervision of the department of highways.

Sec. 21. Standardization committee. There is hereby created a standardization committee which shall consist of the governor or his representative, the chairman of the highway commission or his representative, the commissioner of health and welfare, or his representative, the commissioner of education, or his representative, and the state purchasing agent. The members of this committee shall serve without additional compensation.

It shall be the duty of the standardization committee to advise the state purchasing agent and the commissioner of finance in the formulation and modification of the rules and regulations which shall prescribe the purchasing policy of the state, and to assist in the formulation, adoption, and modification of standard specifications which shall apply to state purchases.

Sec. 22. Standard specifications. In the formulation, adoption, and modification of any standard specification, the state purchasing agent shall seek the advice, assistance, and cooperation of the state departments or agencies concerned, to ascertain their precise requirements. Each specification adopted for any commodity shall, in so far as possible, satisfy the requirements of the majority of the state agencies which use the same. After its adoption by the state purchasing agent, with the approval of the commissioner of finance, each standard specification shall, until revised or rescinded, apply alike in terms and effect, to every future purchase of a commodity described in such specifications; provided, however, that the state purchasing agent, with the approval of the commissioner of finance, may exempt any department or agency of the state government from use of the commodity described in such specification.

Sec. 23. Rules and regulations. The state purchasing agent, with the approval of the commissioner of finance, may adopt, modify, or abrogate rules and regulations for the following purposes:

1. Authorizing any state department or agency to purchase directly certain specified supplies, materials, and equipment, limiting their powers in relation thereto, and describing the manner in which purchases shall be made;
2. Prescribing the manner in which the supplies, materials, and equipment shall be purchased, delivered, stored, and distributed;
3. Requiring monthly reports by state departments or agencies of stocks of supplies, materials, and equipment on hand and prescribing the form of such reports;
4. Prescribing the dates for making requisitions and estimates, the periods for which they are to be made, the form thereof, and the manner of authentication;
5. Prescribing the manner of inspecting all deliveries of supplies, materials, and equipment, and making chemical and physical tests of samples submitted with bids and samples from deliveries;
6. Providing for transfer of supplies, materials, and equipment which are surplus from one state department or agency to another which may need them, and for the disposal by private and public sale of supplies, materials and equipment which are obsolete and unusable;
7. Prescribing the amount of deposit or bond to be submitted with a bid on a contract and the amount of bond to be given for the faithful performance of a contract;

1. The first of the three main principles of the theory of the firm is that the firm is a legal entity, distinct from its owners and managers. This principle is the basis of the theory of the firm, and it is the first of the three main principles of the theory of the firm.

2. The second of the three main principles of the theory of the firm is that the firm is a profit-maximizing entity. This principle is the basis of the theory of the firm, and it is the second of the three main principles of the theory of the firm. The firm is a profit-maximizing entity, and it is the second of the three main principles of the theory of the firm.

3. The third of the three main principles of the theory of the firm is that the firm is a legal entity, distinct from its owners and managers. This principle is the basis of the theory of the firm, and it is the third of the three main principles of the theory of the firm.

4. The fourth of the three main principles of the theory of the firm is that the firm is a profit-maximizing entity. This principle is the basis of the theory of the firm, and it is the fourth of the three main principles of the theory of the firm.

5. The fifth of the three main principles of the theory of the firm is that the firm is a legal entity, distinct from its owners and managers. This principle is the basis of the theory of the firm, and it is the fifth of the three main principles of the theory of the firm.

6. The sixth of the three main principles of the theory of the firm is that the firm is a profit-maximizing entity. This principle is the basis of the theory of the firm, and it is the sixth of the three main principles of the theory of the firm.

7. The seventh of the three main principles of the theory of the firm is that the firm is a legal entity, distinct from its owners and managers. This principle is the basis of the theory of the firm, and it is the seventh of the three main principles of the theory of the firm.

8. The eighth of the three main principles of the theory of the firm is that the firm is a profit-maximizing entity. This principle is the basis of the theory of the firm, and it is the eighth of the three main principles of the theory of the firm.

9. The ninth of the three main principles of the theory of the firm is that the firm is a legal entity, distinct from its owners and managers. This principle is the basis of the theory of the firm, and it is the ninth of the three main principles of the theory of the firm.

10. The tenth of the three main principles of the theory of the firm is that the firm is a profit-maximizing entity. This principle is the basis of the theory of the firm, and it is the tenth of the three main principles of the theory of the firm.

8. Providing for such other matters as may be necessary to give effect to the foregoing rules and provisions of this act.

Sec. 24. Awards and contracts. Except as otherwise provided by law, orders awarded or contracts made by the state purchasing agent or by any department or agency, shall be awarded to the lowest responsible bidder, taking into consideration the qualities of the articles to be supplied, their conformity with the specifications, the purposes for which they are required and the date of delivery. Bids shall be received only in accordance with such standard specifications as may be adopted by the state purchasing agent, with the approval of the commissioner of finance, and in the manner provided in this act. Any or all bids may be rejected.

Each bid, with the name of the bidder, shall be entered on a record, and each record with the successful bid indicated shall, after the award or letting of the contract, be opened to public inspection. A bond for the proper performance of each contract may be required in the discretion of the state purchasing agent, with the approval of the commissioner of finance.

Sec. 25. Requisitions required. Except as provided in this act and in the rules and regulations adopted hereunder, supplies, materials, and equipment shall be purchased by or furnished to the state government or to any department or agency thereof only upon requisition to the state purchasing agent. The agent shall examine each requisition submitted to him by any department or agency and may revise it as to quantity, quality, or estimated cost.

Sec. 26. Deliveries. Supplies, materials, and equipment, purchased or contracted for by the state purchasing agent shall be delivered by him or by the contractor to the department or agency by which or for whom the same are to be used from time to time as required.

Sec. 27. Unlawful purchases. Whenever any department or agency of the state government, required by this act and the rules and regulations adopted pursuant thereto applying to the purchase of supplies, materials, or equipment through the state purchasing agent, shall contract for the purchase of such supplies, materials, or equipment, contrary to the provisions of this act or the rules and regulations made hereunder, such contract shall be void and of no effect. If any such department or agency purchases any supplies, materials, or equipment contrary to the provisions of this act or the rules and regulations made hereunder, the head of such department or agency shall be personally liable for the costs thereof, and if such supplies, materials, or equipment are so unlawfully purchased and paid for out of state moneys, the amount thereof may be recovered in the name of the state in an appropriate action instituted therefor.

Sec. 28. Powers and duties relating to taxation. The department of finance, through the bureau of taxation, shall have authority:

1. To exercise all the rights, powers and duties vested by law in the board of state assessors, its officers, assistants, and employees;

1. The first part of the document is a letter from the President of the United States to the Congress, dated January 3, 1862. It is a very important document, as it contains the President's views on the state of the Union and the progress of the war.

2. The second part of the document is a report from the Secretary of the War Department, dated January 10, 1862. It contains a detailed account of the military operations of the Army during the year 1861, and a statement of the resources of the Army for the year 1862.

3. The third part of the document is a report from the Secretary of the Navy Department, dated January 10, 1862. It contains a detailed account of the operations of the Navy during the year 1861, and a statement of the resources of the Navy for the year 1862.

4. The fourth part of the document is a report from the Secretary of the Department of the Interior, dated January 10, 1862. It contains a detailed account of the operations of the Department during the year 1861, and a statement of the resources of the Department for the year 1862.

5. The fifth part of the document is a report from the Secretary of the Department of the Treasury, dated January 10, 1862. It contains a detailed account of the operations of the Department during the year 1861, and a statement of the resources of the Department for the year 1862.

6. The sixth part of the document is a report from the Secretary of the Department of the Army, dated January 10, 1862. It contains a detailed account of the operations of the Department during the year 1861, and a statement of the resources of the Department for the year 1862.

7. The seventh part of the document is a report from the Secretary of the Department of the Navy, dated January 10, 1862. It contains a detailed account of the operations of the Department during the year 1861, and a statement of the resources of the Department for the year 1862.

8. The eighth part of the document is a report from the Secretary of the Department of the Interior, dated January 10, 1862. It contains a detailed account of the operations of the Department during the year 1861, and a statement of the resources of the Department for the year 1862.

2. To perform the duties hitherto vested by law in the state auditor in connection with the administration of the gasoline tax, and the inspection of motor vehicle fuels and lubricating oils;

Sec. 29. Organization of bureau of taxation. The state tax assessor, with the approval of the commissioner of finance, shall have power to distribute the functions outlined in the preceding section of this act among the following divisions of the bureau of taxation: (1) division of property taxes and (2) division of gasoline taxes. He shall also have power, with the approval of the commissioner of finance, to eliminate either of the foregoing divisions or to add new divisions, as he may deem necessary for economy and efficiency in administration. Some officer within each division of the bureau of taxation shall be designated by the state tax assessor as chief of said division.

Sec. 30. Board of equalization. There shall be established a board of equalization, whose duty it shall be to equalize the state and county taxes among the several towns and unorganized townships in the manner provided by law. This board shall consist of the state tax assessor as chairman, serving without additional salary, and two associate members, one of whom shall be of the minority party, not otherwise connected with the state government or any local government thereof, appointed by the governor and council for terms of four years, the first appointments being for two and four years, respectively. The associate members shall be persons known to possess knowledge of and training in the valuation of property, and shall devote to the duties of their office such time as may be required of them by the chairman. Each associate member shall be paid a per diem, to be fixed by the governor and council, when attending meetings called by the chairman, and shall also receive his actual expenses incurred in the performance of his official duties. The chief of the division of property taxes in the bureau of taxation shall serve as secretary of the board, and he shall maintain all the records and papers of the board, and be in charge of all its clerical work and correspondence.

ARTICLE III

DEPARTMENT OF HEALTH AND WELFARE

Section 1. Organization of department. The department of health and welfare shall be organized into three bureaus as follows:

1. Bureau of health, the head of which shall be the director of health;
2. Bureau of social welfare, the head of which shall be the director of social welfare;
3. Bureau of institutional service, the head of which shall be the director of institutional service.

The director of health shall be a physician who is schooled in sanitary science and experienced in the organization and administration of public health work.

The director of social welfare shall be a person who has been trained in a school for social work or in equivalent college or university courses in

The purpose of this study is to determine the effect of the treatment on the response of the subjects to the treatment.

The study was conducted in a randomized, controlled, double-blind manner. The subjects were divided into two groups: the treatment group and the control group. The treatment group received the treatment, and the control group received a placebo. The subjects were then followed up for a period of six months. The results of the study are presented in the following table.

The results of the study show that the treatment group had a significantly higher response rate than the control group. The response rate in the treatment group was 75%, while the response rate in the control group was 50%. This difference was statistically significant (p < 0.05). The results of the study suggest that the treatment is effective in improving the response of the subjects to the treatment.

CONCLUSION

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the social sciences, or who has had satisfactory experience in the direction of organized social welfare work of a comparable nature.

The director of institutional service shall be a person experienced in institutional administration, either as a superintendent, chief medical officer, or business manager, or who has had other satisfactory experience in the direction of work of a comparable nature.

Sec. 2. Powers and duties of department. The department of health and welfare shall have authority:

1. To exercise all the rights, powers and duties heretofore vested by law in the state department of health, the commissioner of health, the public health council, their officers, assistants, and employees;
2. To exercise all the rights, powers, and duties heretofore vested by law in the board of prison commissioners, its officers, assistants, and employees;
3. To exercise all the rights, powers, and duties heretofore vested by law in the trustees of the reformatory for women, their officers, assistants, and employees;
4. To exercise all the rights, powers, and duties heretofore vested by law in the board of trustees of the reformatory for men, its officers, assistants, and employees;
5. To exercise all the rights, powers, and duties heretofore vested by law in the trustees of juvenile institutions, their officers, assistants, and employees;
6. To exercise all the rights, powers, and duties heretofore vested by law in the visiting committee to the state school for boys of the council;
7. To exercise all the rights, powers, and duties heretofore vested by law in the hospital trustees, their superintendents, officers, assistants, and employees;
8. To exercise all the rights, powers, and duties heretofore vested by law in the visiting committee to state hospitals of the council;
9. To exercise all the rights, powers, and duties heretofore vested by law in the board of trustees for tuberculosis sanatoriums, its officers, assistants, and employees;
10. To exercise all the rights, powers, and duties heretofore vested by law in the department of public welfare, the public welfare commission (commissioners of the department of public welfare), the state board of mothers' aid, the state board of children's guardians, their officers, assistants, and employees;
11. To exercise all the rights, powers, and duties heretofore vested by law in the World War relief commission, its officers, assistants, and employees;

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12. To exercise the duties devolving upon the governor and council, and the state pension agent with reference to the pensions for soldiers and sailors, under chapter one hundred fifty-eight, of the revised statutes ;

13. To exercise the duties devolving upon the governor and council in the administration of pensions for the blind as provided in chapter one hundred fifty-eight, of the revised statutes ;

14. To exercise all the rights, powers, and duties heretofore vested by law in the board of trustees of the Maine school for the deaf, its officers, assistants, and employees ;

15. To exercise all the rights, powers, and duties heretofore vested by law in the board of trustees of the state military and naval children's home, its officers, assistants, and employees ;

16. To perform the functions and duties relating to pensions and poor relief under the governor and council and directly administered by the messenger to the governor and council, including the administration of appropriations for the following relief purposes : care of state paupers, pensions for the blind, education of blind children in out-of-state institutions, pensions for Civil and Spanish war veterans, commitment of insane state beneficiaries, burial of soldiers and their widows, and other special allowances ;

17. To license for solicitation of charitable funds as provided in section five of chapter one hundred fifty-seven, of the revised statutes ;

18. To exercise all the rights, powers and duties with respect to the welfare of the Penobscot and Passamaquoddy Indian tribes heretofore vested by law in the state forest commissioner acting through the Indian agents ;

19. To establish parole standards and procedure and supervise the parole of inmates in the state penal and correctional institutions, subject to the approval of the governor and council ;

20. To classify and segregate the inmates of institutions ;

21. To devise methods for the employment of patients and inmates of state institutions, and for the production and distribution of farm, dairy, and industrial products of such institutions ;

22. To fix rates and collect fees for the support of patients in state hospitals, sanatoria, and other institutions ;

23. To provide for the training of nurses in state hospitals and sanatoria ;

24. To license and supervise all institutions and agencies operating within the state for the care and treatment of defectives, dependents, and delinquents ;

25. To administer all state funds and appropriations for the aid of private institutions and agencies doing health and welfare work in the state ;

26. To perform such other functions for the care, custody, treatment, and relief of the sick, the dependent, the defective and delinquent as may be consistent with the general purposes herein defined and not otherwise contrary to law.

Sec. 3. Distribution of departmental functions. The commissioner of health and welfare shall have power to distribute the functions outlined in the preceding section of this act among the established bureaus of the department of health and welfare so as to properly to integrate the work, and to promote the most economical and efficient administration of the department.

Sec. 4. Institutional heads. The heads or superintendents of the several state institutions under the department of health and welfare shall be appointed by the commissioner of health and welfare subject to the approval of the governor and council, and shall report directly to the said commissioner or to a bureau under the department designated by the commissioner. Each institutional head shall be experienced in the management of the particular type of institution to which he or she is assigned.

Sec. 5. Parole board. There shall be a parole board in the department of health and welfare consisting of the commissioner of health and welfare, and any two members of the executive council designated by the governor. Such board shall have authority to grant or revoke all paroles in connection with the state institutions.

Sec. 6. Advisory council of health and welfare. There shall be an advisory council of health and welfare in connection with the department of health and welfare, which shall consist of six members, at least two of whom shall be members of the minority party and at least one of whom shall be a woman, and the commissioner of health and welfare serving ex officio. The six members shall be appointed by the governor and council for overlapping terms of six years each, the first appointments being for terms of one, two, three, four, five and six years, and thereafter for a full term of six years. The members of said council other than the commissioner of health and welfare, shall serve without compensation, but they may be allowed actual and necessary expenses for attendance at all meetings. Said council shall hold regular meeting four times a year and at such other times as the commissioner of health and welfare may deem necessary.

Sec. 7. Powers and duties of advisory council of health and welfare. The advisory council of health and welfare shall have authority :

1. To make such investigation of the social problems of the state, with the aid of the departmental staff, as the commissioner of health and welfare may request ;

2. To advise the commissioner of health and welfare with reference to the policy of the department of health and welfare and other matters falling within the jurisdiction of said department;

3. To recommend to the commissioner of health and welfare the enactment of such laws as may be deemed necessary relative to the activities of the department of health and welfare;

4. To make such rules and regulations as may be deemed necessary to carry out the intent of the public health and welfare laws of the state.

Sec. 8. Boards of visitors. The governor may appoint a board of five visitors, at least two of whom shall be members of the minority party, in connection with each state institution under the department of health and welfare. These visitors shall be appointed for a term of one year and shall be eligible for reappointment. No member of the legislature, the council, or advisory council of health and welfare shall serve on any board of visitors. The members of the boards of visitors shall receive no compensation. Each board of visitors shall have the right to inspect the institution to which it is assigned and to make recommendations relative to the management of said institution to the commissioner of health and welfare.

Sec. 9. Removal of local health officers. The commissioner of health and welfare shall have authority to approve the appointment of all local health officers and to remove them from office in the event they neglect or refuse to carry out the public health laws and regulations of the state department of health and welfare.

ARTICLE IV

DEPARTMENT OF SEA AND SHORE FISHERIES

Sec. 1. Powers and duties of department. The department of sea and shore fisheries shall have and exercise all the rights, powers, and duties hitherto vested by law in the sea and shore fisheries commission, the director of sea and shore fisheries, their wardens, officers, assistants, and employees.

Sec. 2. Organization of department. The commissioner of sea and shore fisheries shall have power, with the approval of the governor and council, to organize the work of the department of sea and shore fisheries in such manner as he may deem necessary for its efficient and economical administration.

Sec. 3. Cooperation with department of inland fisheries and game. The commissioner of sea and shore fisheries and the commissioner of inland fisheries and game shall cooperate in the distribution and joint deputizing of wardens to the end that overlapping jurisdictions may be effectively supervised according to the provisions of the fish and game laws.

2. The advice the Government of health and welfare with reference to the policy of the Government of health and welfare and other matters relating to the jurisdiction of the Government.

3. It is recommended that the Government of health and welfare should be empowered to make such laws as may be necessary to give effect to the policy of the Government of health and welfare.

4. It is recommended that the Government of health and welfare should be empowered to make such laws as may be necessary to give effect to the policy of the Government of health and welfare.

5. It is recommended that the Government of health and welfare should be empowered to make such laws as may be necessary to give effect to the policy of the Government of health and welfare.

6. It is recommended that the Government of health and welfare should be empowered to make such laws as may be necessary to give effect to the policy of the Government of health and welfare.

ARTICLE IV

DEPARTMENT OF LAND AND MINERAL FISHERIES

Section 1. Powers and duties of Department. The Department of Land and Mineral Fisheries shall have and exercise all the powers and duties which may be conferred upon it by or under any law made by the Government of the Territory.

Section 2. Organization of Department. The Department of Land and Mineral Fisheries shall be organized and its officers and employees shall be appointed by the Governor of the Territory.

Section 3. Investigation and development of land fisheries and game. The Department of Land and Mineral Fisheries shall have and exercise all the powers and duties which may be conferred upon it by or under any law made by the Government of the Territory.

ARTICLE V

DEPARTMENT OF EDUCATION

Sec. 1. Powers and duties of department. The department of education shall have authority:

1. To exercise all the rights, powers, and duties hitherto vested by law in the state commissioner of education, his deputies, assistants, and employees;
2. To supervise the state normal schools;
3. To administer the teachers' retirement system;
4. To supervise the Maine state library;
5. To have charge of the museum.

Sec. 2. Organization of department. The commissioner of education shall organize the department of education, with the approval of the governor and council, under such bureaus and divisions as he may deem necessary for the satisfactory performance of its functions.

Sec. 3. State normal schools board. The general direction and administration of the several state normal schools, now established, or which may hereafter be established, shall be vested in the state normal schools board. Said board shall be the trustees of the normal schools as now constituted by chapter nineteen of section one hundred eighty-nine of the revised statutes. The clerical and staff services for this board shall be performed by the employees of the department of education under the direction of the commissioner of education.

Sec. 4. Teachers' retirement board. The state teachers' retirement system shall continue to be administered by the teachers' retirement board as constituted by chapter nineteen of section two hundred thirty-one of the revised statutes. The clerical and staff services for this board shall be performed by the employees of the department of education under the supervision of the commissioner of education.

Sec. 5. Vocational education board. There shall be a vocational education board, consisting of the commissioner of education, the commissioner of health and welfare and the commissioner of labor, to cooperate with the federal board of vocational education. The commissioner of education shall be chairman of this board. The members shall serve without compensation.

ARTICLE VI

DEPARTMENT OF AUDIT

Sec. 1. Department of audit. A department of audit is hereby created and established. The state auditor shall be the head of this department. He shall be a certified public accountant or shall have had satisfactory experience as an auditor of public accounts. He shall be elected by the legislature by a joint ballot of the senators and representatives in con-

ARTICLE V

DEPARTMENT OF REVENUE

Sec. 1. Powers and duties of department. The department is authorized to do all things necessary to carry out its duties.

2. The department is authorized to do all things necessary to carry out its duties.

3. The department is authorized to do all things necessary to carry out its duties.

4. The department is authorized to do all things necessary to carry out its duties.

5. The department is authorized to do all things necessary to carry out its duties.

6. The department is authorized to do all things necessary to carry out its duties.

Sec. 2. Department of revenue. The department is authorized to do all things necessary to carry out its duties.

Sec. 3. State board of revenue. The board is authorized to do all things necessary to carry out its duties.

Sec. 4. Board of equalization. The board is authorized to do all things necessary to carry out its duties.

Sec. 5. Vocational education board. The board is authorized to do all things necessary to carry out its duties.

ARTICLE VI

DEPARTMENT OF AGRICULTURE

Sec. 1. Department of agriculture. The department is authorized to do all things necessary to carry out its duties.

vention and shall hold office for a term of four years or until his successor is elected and qualified, provided that the present incumbent of the office of state auditor shall continue in this position until the expiration of his term. He shall exercise such powers and perform such duties as are set forth in the subsequent sections of this act. In case the office of state auditor shall become vacant during a period when the legislature is not in session, the appointment of a person to fill such vacancy shall be made immediately by the president of the senate or if that office be vacant, by the speaker of the house, said person to hold office until such time as the legislature shall meet in regular or special session, and either confirm the appointment of said person or choose another person to fill the office during the unexpired term.

Sec. 2. Organization of department. The department of audit shall be organized in the manner the state auditor may deem best suited to the accomplishment of its functions. It shall have such auditors, assistants, and employees as the state auditor may require.

Sec. 3. General powers and duties. The department of audit shall have authority:

1. To perform a postaudit of all accounts and other financial records of the state government, or any department, or agency thereof, and to report annually on this audit, and at such other times as the legislature may require;

2. To install accounting systems and to perform audits for cities, towns, and villages as required by chapter five of sections ninety-seven to one hundred six of the revised statutes;

3. To serve as a staff agency to the legislature, or any of its committees, or to the governor, in making investigations of any phase of the state's finances.

Sec. 4. Detailed requirements. The state auditor shall keep no accounts in the department of audit, but he shall conduct a continuous postaudit of the accounts, books, records, and other evidences of financial transactions kept in the department of finance, or in the other departments and agencies of the state government. He shall prepare and publish a report, setting forth the essential facts of such audit in summary form, within two months after the close of each fiscal year. If he shall find in the course of his audit evidences of improper transactions, or of incompetence in keeping accounts or handling funds, or of any other improper practice of financial administration, he shall report the same to the governor immediately; if he shall find evidences of illegal transactions, he shall forthwith report such transactions both to the governor and to the attorney general. All such evidences shall be included in the annual reports of the state auditor, and he may at his discretion, make them public at any time during the fiscal year.

Sec. 5. No ex officio duties. The state auditor shall not serve in an ex officio capacity on any administrative board or commission, except the farm lands loan commission, or have any financial interest in the transactions of any department, institution, or agency of the state government.

He shall not be responsible for the collection of any money belonging to the state, or for the handling or custody of any state funds.

ARTICLE VII

GENERAL PROVISIONS AND REPEALS

Sec. 1. Transfer of authority. Whatever rights, powers, and duties shall have been vested in, or exercised by any officer, board, commission, department, or institution, or any deputy, inspector, or subordinate officer thereof, which are by this act transferred either in whole or in part to a department created by this act, shall be exercised by the department to which the same are hereby transferred and not otherwise; and every act done in the exercise of such rights, powers, and duties shall have the same legal effect as if done by the former officer, board, commission, department, institution, or any deputy, inspector, or subordinate officer thereof. Every person and corporation shall be subject to the same obligations and duties and shall have the same rights arising from the exercise of such rights, powers, and duties, as if such rights, powers, and duties were exercised by the officer, board, commission, department, or institution, or deputy, inspector, or subordinate officer thereof designated in the respective laws which are to be administered by the departments and bureaus created by this act.

Sec. 2. Transfer of obligations. Every person and corporation shall be subject to the same penalty or penalties, civil or criminal, for failure to perform any obligation or duty or for doing a prohibited act, as if such obligation or duty arose from or such act were prohibited in the exercise of such rights, powers, and duties by the officer, board, commission, department, or institution, or a deputy, inspector, or subordinate officer thereof, designated in the respective laws that are to be administered by the departments created by this act. Every officer or employee shall for any offense be subject to the same penalty or penalties, civil or criminal, as are prescribed by law for the same offense committed by any officer or employee whose powers or duties devolve upon him or her in this act.

Sec. 3. Transfer of records and property. All books, records, papers, documents, property, real and personal, unexpended appropriations, and pending business in any way pertaining to the rights, powers, and duties so transferred to or vested in a department created by this act shall be delivered and transferred to the department succeeding to such rights, powers, and duties.

Sec. 4. Reports and notices. Wherever reports or notices are now required to be made or given, or papers or documents furnished, or served, for any reason, to or upon or by any officer, board, commission, department, institution, or deputy, inspector, or subordinate officer thereof, abolished by this act, the same shall be made, given, furnished, or served in the same manner to or upon or by the department upon which are devolved by this act the rights, powers, and duties now exercised or discharged by such officer, board, commission, department, institution, or deputy, inspector, or subordinate officer thereof, and every penalty for failure so to do shall continue in effect.

Sec. 5. Pending actions and proceedings. This act shall not effect any

He shall not be responsible for the collection of any money belonging to the state or for the handling or custody of any state funds.

ARTICLE VII

GENERAL PROVISIONS AND RETRAITS

Sec. 1. Transfer of authority. Whenever rights, powers, and duties shall have been vested in or exercised by any officer, board, commission, department, or institution in any capacity, in respect to subject-matter or interest, which are by this act transferred either in whole or in part to a department created by this act, shall be exercised by the department to which the same are hereby transferred and not otherwise; and every act done in the exercise of such rights, powers, and duties shall have the same legal effect as if done by the officer, board, commission, department, institution, or any person, inspector, or subordinate officer thereof, before the transfer of authority, in the same obligation and shall have the same legal effect from the exercise of such rights, powers, and duties as if such rights, powers, and duties were exercised by the officer, board, commission, department, or institution or by any person, inspector, or subordinate officer thereof, designated in the respective laws which are to be administered by the department and persons created by this act.

Sec. 2. Transfer of obligations. Every person and corporation shall be subject to the same penalty or liability, civil or criminal, for failure to perform any obligation or duty as for doing a prohibited act, as if such obligation or duty arose from or such act were prohibited in the exercise of such rights, powers, and duties by the officer, board, commission, department, or institution or a person, inspector, or subordinate officer thereof, designated in the respective laws that are to be administered by the department created by this act. Every officer or employee shall for any offense be subject to the same penalty or liability, civil or criminal, as are prescribed by law for the same offense committed by any officer or employee whose powers or duties devolve upon him or her in this act.

Sec. 3. Transfer of records and property. All books, records, papers, documents, property, real and personal, unexpended appropriations, and pending business in any way pertaining to the rights, powers, and duties so transferred or so vested in a department created by this act shall be delivered and transferred to the department succeeding to such rights, powers, and duties.

Sec. 4. Reports and notices. Whenever reports or notices are now required to be made or given or papers or documents furnished or sent, for any reason, to or upon or by any officer, board, commission, department, institution, or person, inspector, or subordinate officer thereof, shall be by this act the same shall be made, given, furnished, or sent in the same manner to or upon or by the department upon which are devolved by this act the rights, powers, and duties now exercised or discharged by such officer, board, commission, department, institution, or person, inspector, or subordinate officer thereof, and every penalty for failure so to do shall continue in effect.

Sec. 5. Pending actions and proceedings. This act shall not effect any

act done, ratified, or confirmed, or any right accrued or established, or any action or act commenced in a civil or criminal cause before this act takes effect, but such actions and proceedings may be prosecuted by the department having jurisdiction, under this act, of the subject matter to which such litigation or proceeding pertains.

Sec. 6. Constitutionality of act. If any section, subsection, sentence, clause, or phrase of this act is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this act. The legislature hereby declares that it would have passed this act, and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional.

Sec. 7. Agencies abolished. After this act becomes effective, the following officers, departments, bureaus, divisions, boards, commissions, and agencies of the state government heretofore created by law shall be and are hereby abolished:

1. Board of state assessors,
2. Committee on budget,
3. Superintendent of public printing,
4. State pension agent,
5. State department of health,
6. Commissioner of health,
7. Public health council,
8. Board of prison commissioners,
9. Trustees of reformatory for women,
10. Board of trustees of reformatory for men,
11. Trustees of juvenile institutions,
12. Visiting committee to the state school for boys of the council,
13. Hospital trustees,
14. Visiting committee to state hospitals of the council,
15. Board of trustees for tuberculosis sanatoriums,
16. Department of public welfare,
17. Public welfare commission (commissioners of the department of public welfare),
18. State board of mothers' aid, and state board of children's guardians,
19. World War relief commission,
20. Board of trustees of Maine school for the deaf,
21. State board of vocational education,
22. Crop pest commission,
23. Sea and shore fisheries commission,
24. Director of sea and shore fisheries,
25. Trustees of the Maine state library,
26. Board for surveys of lands,
27. Commissioners of wrecks and shipwrecked goods,
28. Assayers of ores and metals.

Sec. 8. Conflicting acts repealed. All acts or parts of acts and administrative rules inconsistent with the provisions of this act are hereby repealed.

not done, withheld, or continued, or any right accrued or established, or any action or not commenced in a civil or criminal cause before this act takes effect, but such actions and proceedings may be prosecuted by the department having jurisdiction under this act of the subject matter to which such provision or proceeding pertains.

Sec. 6. Constitutionality of act. If any section, subsection, sentence, clause or phrase of this act is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this act. The Legislature hereby declares that it would have passed this act and each section and subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional.

Sec. 7. Agencies abolished. After this act becomes effective, the following officers, departments, bureaus, divisions, boards, commissions and agencies of the State Government heretofore created by law shall be and are hereby abolished:

1. Board of state assessors.
2. Commission on budget.
3. Department of public printing.
4. State pension system.
5. State department of health.
6. Commission of health.
7. Public health council.
8. Board of prison administration.
9. Tribunal of testimony for women.
10. Board of subjects of testimony for men.
11. Bureau of juvenile institutions.
12. Juvenile committee of the state school for boys of the council.
13. Hospital trustees.
14. Visiting committee to state hospitals of the council.
15. Board of trustees for tubercular sanatoriums.
16. Department of public welfare.
17. Public welfare commission (commissioners of the department of public welfare).
18. State board of workers and state board of children's guardians.
19. World War relief commission.
20. Board of trustees of Illinois school for the deaf.
21. State board of technical education.
22. Crop loan commission.
23. Soil and state laboratory commission.
24. Director of soil and state laboratory.
25. Trustees of the Illinois state library.
26. Board for survey of lands.
27. Commissioners of works and shipwrecked goods.
28. Managers of coal and meals.

Sec. 8. Conflicting acts repealed. All acts or parts of acts and administrative rules inconsistent with the provisions of this act are hereby repealed.

IN HOUSE OF REPRESENTATIVES,.....1931

Read three times and passed to be enacted.

.....*Speaker*

IN SENATE,.....1931

Read twice and passed to be enacted.

.....*President*

Approved.....1931

.....*Governor*

In House on Representatives.....1931

Read three times and passed to be enacted.

Speaker.....

In Senate.....1931

Read twice and passed to be enacted.

President.....

Approved.....1931

Governor.....

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Washington, D.C.
1900-1901

with the Bureau, 1900-1901

Director of the Bureau of the Census

Washington, D.C.

Director of the Bureau of the Census, 1900-1901

Director of the Bureau of the Census, 1900-1901

Director of the Bureau of the Census, 1900-1901

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Harvard University, Massachusetts, Dec 7, 1901

1890-1891 Assistant Professor of
Geology, Cornell College

1891-1892 Director of Cornell Geology Division
Iowa

Continued

1892-93 University of Iowa

1893-94 Editor, (f) Vita Literary Review

1894-95 University of Maine A.B. June 1895
A.B. June 1897

1895-96 Harvard Law School

1896-97 Boston University School of Law
LL.B. June 1897
LL.M. June 1898

1898-99 Boston University School of Education
B.S. in Ed. June 1898
Ed. M. June 1899

1899-1900 Harvard University A.M. March 1901

100-100-

100-100-

Born at Boston, Massachusetts Dec 9, 1901.

1930- Head of the Department and Professor of
Economics, Cornell College

1930- Director of Cornell Business Placement
Bureau

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1918-21 University of Maine

1921-22 United States Military Academy

1922-23 University of Maine A.B. June 1923
A.M. June 1927

1923-24 Harvard Law School

1924-28 Boston University School of Law
LL.B. June 1927
LL.M. June 1928

1928-30 Boston University School of Education
B.S. in Ed. June 1930
Ed. M. June 1929

1927-30 Harvard University A.M. March 1931

1200 at Boston, Massachusetts Dec 8, 1901

Dean of the Department and Professor of
Economics, Cornell College

1900-

Director of Cornell Business Placement
Bureau

1900-

Assistant

University of Maine

1900-01

United States Military Academy

1901-02

A.B. June 1902
A.M. June 1902

University of Maine

1902-03

Harvard Law School

1903-04

Boston University School of Law
LL.B. June 1904
LL.M. June 1905

1904-05

Boston University School of Education
B.S. in Ed. June 1906
Ed. M. June 1909

1906-07

A.B. June 1907

Harvard University

1907-08



BOSTON UNIVERSITY



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